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HANDY BOOK

OF

LAND, ASSESSED, AND INCOME TAX LAWS.

A HANDY BOOK
OF THE
LAND, ASSESSED,
AND
INCOME TAX LAWS;

EXPRESSLY PREPARED FOR THE USE OF

MAGISTRATES, CLERGYMEN, COMMISSIONERS, AND CLERKS
TO COMMISSIONERS OF TAXES;
COTTON, WOOLLEN, AND GENERAL MANUFACTURERS;
MERCHANTS, BANKERS, BREWERS, SHOPKEEPERS, AND INNKEEPERS;
PROFESSIONAL GENTLEMEN, ESTATE AGENTS, ETC.

BY
R. RICE DAVIES, ESQ.
SURVEYOR OF TAXES.

*“If the principles of this work be honourably carried out, the Queen will receive her just due;
and no taxpayer will contribute more than his fair share of taxes to the service of the Crown.”*

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TO

THE RIGHT HONOURABLE

LORD STANLEY, M.P.,

THIS

Handy Book of Tax Laws

18

WITH HIS LORDSHIP'S KIND PERMISSION,

DEDICATED

BY HIS LORDSHIP'S MOST OBLIGED

AND MOST HUMBLE SERVANT,

R. RICE DAVIES.

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PREFACE.

IN submitting this work on Tax Laws to the judgment of the public, I feel it a duty, which I owe to myself as well as to my readers, to state, as briefly as possible, the object I had in view when I commenced the preparation of it, as also to place before them a general outline of its contents.

Having now for many years been officially engaged in carrying out the provisions of the various Acts of Parliament relating to the imperial revenue, I have on many occasions been painfully made acquainted with the fact, that there exists a considerable misapprehension of, and a general want of acquaintance with, the principles and requirements of the statutory revenue laws of England; the result of which is, that while a large number of the tax-paying class are called upon to contribute more than their fair and just proportion of the taxes, there are others who assess themselves very much below the amount of their real indebtedness to the State. It might be, and has frequently been, urged, that as the Income Tax especially is so very unequally and

unjustly levied, it scarcely can be regarded as morally though legally wrong that tax-payers should prefer to be charged by those engaged in the administration of the law on any sum they think proper to assess, rather than on their own returns, which, when made, ought to embrace the sum actually realised as profits on an average of the three preceding years.

With the justice or injustice of the law I have nothing whatever to do ; and even were it admitted that the Income Tax is unequal and unjust in its operation, it must, I apprehend, be conceded, that it is the duty of all loyal citizens to obey its provisions to the letter so long as they remain in force. We should, in the first place, make ourselves thoroughly acquainted with the requirements of the law as it stands, and should then honourably govern our proceedings thereby. I have endeavoured to bring together in this work all the instruction and information required.

When I commenced the preparation of a book on Tax Laws, the plan I proposed to myself was very different from that which I subsequently resolved to carry out. For several years I had been in the habit of devoting a considerable portion of my time to the study of the subject, and had collected from various sources materials which I then regarded as most important. Ultimately I came to the conclusion that an elaborate treatise on these laws would be of little or of no practical value, especially as those who desired to be informed of the opinions embodied in Blue Books may easily procure

them at a small cost, and the information they contain is valueless as regards the general public. I had learned in the best of all schools—that of experience—that a treatise on those laws, to be really useful to the public at large, should be as concise and practical as possible; and if it supplied illustrations of the working of the law, elucidations of difficult and obscure passages, with records of judicial decisions, then the object I had in view would be attained, while the taxpayer would have placed in his hands a safe guide in those matters pertaining to his own chargeability.

The value of a work of this nature must depend on the accuracy of the text of the original law, and of subsequent enactments by which certain of its provisions were amended or repealed. No pains have been spared to secure those important results. A perfect copy was placed before the printer, who sent me carefully revised proofs, which I personally examined, word for word, and stop for stop, through the whole work; therefore I can guarantee that the text is perfectly accurate.

The two most important schedules of the Income Tax Act, are Schedules (A.) and (D.) Under the former, lands, messuages, tenements, manors, canals, and gas works are assessable; while under the latter, profits realised on manufactures, trades, and professions are chargeable. Under Schedule (A.) I have not only fully and clearly set forth the law, but have also given illustrations, accompanied with explanations as to the manner in which the returns required

are to be made; and if these directions are followed by the tax-payer, he will find that the annoyance and inconvenience to which many are subject on account of their non-compliance with the Act of Parliament in filling up such returns and transmitting them to the proper officer, will be avoided. These illustrations and directions will be found on pages 81, 82, 83, and 84.

As regards the profits charged under Schedule (D.), illustrations are given on pages 148, 149, and 150, which cannot, I think, fail to prove of the greatest service to those who are chargeable under that schedule. In the first place, the deductions, allowable and not allowable, are detailed, and these are followed by forms of balance sheets for the use of manufacturers, shopkeepers, and professional gentlemen, which, if strictly adhered to, will guard on the one hand the claims of the Crown, and on the other the rights of the taxpayer. Moreover, the forms in themselves are so simply constructed as to render compliance therewith extremely easy, even to those whose business is not of such a nature and so extensive as to require the service of an experienced book-keeper. It is the duty of small shopkeepers to keep an account of their purchases, and the sums received and receivable for goods sold, and a general annual stock account, from which a balance sheet of actual profits may easily be made. If this course were pursued the complaints of having been overcharged by commissioners on appeal would be of most unfrequent occurrence.

Under the Income Tax persons are often charged whose income, from all sources, does not amount to £100 a year; but according to the present law such persons are exempt. There is another class of claimants to exemption who, having effected an insurance upon their own lives or the lives of their wives, are entitled to obtain a repayment of Income Tax on one-sixth part of the sum on which they may have been charged. Forms for both purposes, with explanatory notes, will be found in their appropriate places.

With reference to the Assessed Taxes, the rules and regulations under which they are levied, are more simple and satisfactory than those of the Income Tax. Under the latter the decision of the commissioners is in law final, as the Legislature has not thought fit to appoint a judicial tribunal to which persons who may feel aggrieved, whether tax-payers or representatives of the Crown, may appeal. The law of Assessed Taxes is quite different. The commissioners' decisions must, in all cases, be governed by facts and law. Persons who feel aggrieved have only to state the facts of their respective cases on oath; and should the facts render them liable to the duties charged, in the judgment of the commissioners before whom their appeal has been heard, they can, on the payment of £2, provided they are convinced that the decision of the commissioners is not to the intent and meaning of the Act, obtain the opinion of Her Majesty's Exchequer Judges as to whether their decision was according to law or otherwise. The Surveyor of Taxes, as the representative of the Crown,

possesses a similar right, should the commissioners decide for the appellant, and discharge the article appealed against, provided he be of opinion that the decision is not in accordance with the requirements of the law. As the Decisions of the Judges have a most important bearing on the administration of Assessed Tax Laws, I have deemed it necessary to insert the whole of the decisions under the House Duty Act of 1850, as well as the decisions under the present Assessed Tax Act, 16 and 17 Vict., cap. 90, passed in 1853.

A work of this kind has been long needed. I have had ample testimony to this effect from many quarters since I commenced the preparation of it, and it is confirmed by many years of personal experience, during which I have observed that insufficient information respecting what is here treated of has been attended with considerable inconvenience, and in some cases, I fear, injustice. The want I have endeavoured to supply, whether judiciously or not, must be left to the opinion of competent judges.

I can, however, safely affirm that as yet no work has appeared of such a practical nature, and so well adapted to the British tax-payer, as this; and I entertain the sanguine hope that my labour will not only be appreciated by the public, but that most beneficial results will follow the use of the rules herein embodied and the information conveyed.

R. RICE DAVIES.

INCOME TAX LAWS.

Act 5° & 6° Victoriae, cap. 35, with which is incorporated the 16° & 17° Victoriae, cap. 34, for granting to Her Majesty Duties on Profits arising from Property, Professions, Trades, and Offices specified in the several Schedules contained in these Acts, and marked respectively (A.), (B.), (C.), (D.) and (E.); (that is to say)

SCHEDULE (A.)

For all lands, tenements, and hereditaments, or heritages in Great Britain there shall be charged yearly, in respect of the property thereof, for every twenty shillings of the annual value thereof, the sum of sevenpence :

Schedule
(A.)

[See Rules
for charging,
Sections 60,
61, 62.]

SCHEDULE (B.)

For all lands, tenements, and hereditaments in England there shall be charged yearly, in respect of the occupation thereof, for every twenty shillings of the annual value thereof, the sum of threepence halfpenny :

Schedule
(B.)

[See Rules
for charging,
Section 63.]

For all lands, tenements, and heritages in Scotland there shall be charged yearly, in respect of the occupation thereof, for every twenty shillings of the annual value thereof, the sum of twopence halfpenny :

SCHEDULE (C.)

Schedule
(C.)

[See Rules
for charging, Section
88.]

Upon all profits arising from annuities, dividends, and shares of annuities, payable to any person, body politic or corporate, company or society, whether corporate or not corporate, out of any public revenue, there shall be charged yearly, for every twenty shillings of the annual amount thereof, the sum of sevenpence, without deduction :

SCHEDULE (D.)

Schedule
(D.)

[See Rules
for charging, Section
100.]

Upon the annual profits or gains arising or accruing to any person residing in Great Britain from any kind of property whatever, whether situate in Great Britain or elsewhere, there shall be charged yearly, for every twenty shillings of the amount of such profits or gains, the sum of sevenpence ; and upon the annual profits or gains arising or accruing to any person residing in Great Britain, from any profession, trade, employment, or vocation, whether the same shall be respectively carried on in Great Britain or elsewhere, there shall be charged yearly, for every twenty shillings of the amount of such profits or gains, the sum of sevenpence :

And upon the annual profits or gains arising or accruing to any person whatever, whether a

subject of Her Majesty or not, although not resident within Great Britain, from any property whatever in Great Britain, or any profession, trade, employment, or vocation exercised within Great Britain, there shall be charged yearly, for every twenty shillings of the amount of such profits or gains, the sum of sevenpence :

SCHEDULE (E.)

Upon every public office or employment of profit, and upon every annuity, pension, or stipend payable by Her Majesty or out of the public revenue of the United Kingdom, except annuities before charged to the duties in Schedule (C.), for every twenty shillings of the annual amount thereof respectively, there shall be charged yearly the sum of sevenpence.

Schedule
(E.)

[See Rules
for charging,
Section
146.]

2.¹ That upon every fractional part of twenty shillings of the annual profits or gains aforesaid the like proportion of duty, at the rate before directed, shall be charged ; provided no rate or duty shall be charged of a lower denomination than one penny.

Duties on
fractional
parts.

3. That the duties by this Act granted shall be under the direction and management of the commissioners of stamps and taxes for the time being,

The Duties
to be
under the
Manage-
ment of the

¹ The No. at the commencement of each paragraph refers to, and corresponds with, the respective sections of the original Income Tax Act—5 and 6 Vict., c. 35. When the incorporated Act of 1853 is referred to in this work the act, cap., and section are quoted. This plan has been adopted in order to afford the reader an easy reference on appeals, as well as on other occasions, when the original Act may be referred to by those charged with the administration of the law.

Commis-
sioners of
Stamps
and Taxes,
and to be
assessed
and raised
under the
Regula-
tions of the
Acts re-
lating to
the Assess-
ed Taxes.

43 G. 3.
c. 99.

43 G. 3.
c. 150.

Powers
and Provi-
sions of
recited

who are hereby empowered to employ all such officers or other persons, and to do all such other acts and things, as may be deemed necessary or expedient for the raising, collecting, receiving, and accounting for the said duties, and for putting this Act into execution, in the like and in as full and ample a manner as they are authorised to do with relation to any other duties under their care and management; and that the said duties hereby granted arising in England shall be assessed, raised, levied, and collected under the regulations of an Act passed in the forty-third year of the reign of King George the Third, intituled "An Act for consolidating certain of the Provisions contained in any Act or Acts relating to the Duties under the Management of the Commissioners for the Affairs of Taxes, and for amending the same," and other Acts relating thereto, or for explaining, altering, or amending the same; and the said duties arising in Scotland shall be assessed, raised, levied, and collected under the regulations of an Act passed in the same session of Parliament, intituled "An Act for consolidating certain of the Provisions contained in any Act or Acts relating to the duties under the Management of the Commissioners for the Affairs of Taxes, and for amending the said Acts, so far as the same relate to that part of Great Britain called Scotland," and other Acts relating thereto, or for explaining, altering, or amending the same; and all the powers, authorities, methods, rules, directions, penalties, clauses, matters, and things now in force, contained in or enacted by the

several Acts before recited or referred to, or any other Acts relating to the duties of assessed taxes, and also all the powers, authorities, rules, regulations, directions, penalties, clauses, matters, and things contained in or enacted by two several Acts of Parliament, passed respectively in the forty-eighth and fiftieth years of the reign of King George the Third, and intituled respectively, “An Act to amend the Acts relating to the duties of assessed taxes, and of the tax upon the profits of property, professions, trades, and offices, and to regulate the assessment and collection of the same,” and “An Act to regulate the manner of making surcharges of the duties of assessed taxes, and of the tax upon profits arising from property, professions, trades, and offices; and for amending the Acts relating to the said duties respectively,” whether such last-mentioned powers, authorities, rules, regulations, directions, penalties, clauses, matters, and things shall be in force at the time of the passing of this Act or not, and notwithstanding that the same or any part thereof may have expired or been repealed, shall severally and respectively be and become in full force and effect with respect to the duties hereby granted, and shall be severally and respectively duly observed, applied, practised, and put in execution throughout the respective parts of Great Britain, for raising, levying, collecting, receiving, accounting for, and securing of the said duties hereby granted, and for auditing the accounts thereof, and otherwise relating thereto, so far as the same shall not be superseded by and shall be

Acts and other Acts to be applied to the Duties hereby granted.

48 G. 3.
c. 141.

50 G. 3.
c. 105.

consistent with the express provisions of this Act, as fully and effectually, to all intents and purposes, as if the same powers, authorities, methods, rules, directions, penalties, clauses, matters, and things were particularly repeated and re-enacted in the body of this Act with reference to the said duties hereby granted, and respectively applied to such parts of Great Britain as aforesaid; and all and every the regulations of such Acts (except as aforesaid) shall be applied, construed, deemed, and taken to refer to this Act, and to the duties hereby granted, in like manner as if the same had been enacted therein.

Commissioners of Land Tax at District Meetings to appoint Commissioners for the General Purposes of this Act.

38 G. 3.
c. 5.

4. And whereas it is expedient to appoint commissioners for the general purposes of this Act from and amongst the persons appointed commissioners for the execution of an Act passed in the thirty-eighth year of the reign of King George the Third, intituled "An Act for granting an aid to His Majesty " by a land tax, to be raised in Great Britain, for " the service of the year one thousand seven hundred and ninety-eight," or from and amongst the persons appointed commissioners for the execution of the said Act by any subsequent Act of Parliament passed or to be passed, to act in the execution of this Act, so far as relates to the powers hereby vested in such commissioners; be it enacted, that the several persons appointed or to be appointed commissioners for putting in execution the said Land Tax Act in the respective parts of Great Britain therein mentioned, being respectively qualified to act as commissioners in the execution of

the said Land Tax Act, shall meet within the county, riding, shire, or stewartry, or within each hundred, rape, lathe, or wapentake of the county, riding, shire, or stewartry for which they are or shall be respectively appointed commissioners of the said Land Tax Act, or within such other division of the said county, riding, shire, or stewartry, as the commissioners of stamps and taxes shall direct, and also within each city, borough, cinque port, liberty, franchise, town, and place for which separate commissioners have been appointed with exclusive jurisdiction for putting in execution the said Land Tax Act within the same, which meetings shall be convened from time to time by the commissioners of stamps and taxes, when and as they shall deem necessary, by notice inserted in the *London Gazette* and *Edinburgh Gazette* for England and Scotland respectively, and shall be held at such time and place as shall be appointed by such notice; and at every such meeting the said commissioners of the Land Tax Act, or the major part of them then present, shall choose and set down in writing the names of such of the commissioners appointed as aforesaid who shall respectively be qualified as hereinafter is required, and who shall be fit and proper to act as commissioners for the general purposes of this Act, in such county, riding, shire, or stewartry aforesaid, and in each and every district within each respective hundred, rape, lathe, wapentake, or other division aforesaid, and within each city, borough, cinque port, liberty, franchise, town, and place aforesaid, observing always in the execution of this Act

Manner of
choosing
Commis-
sioners;

and sup-
plying
Vacancies.

In want of
Land Tax
Commis-
sioners,
other fit
Persons
residing in
the Dis-
trict may
be named ;

the same limits which shall have been or may be settled for the districts under the Acts relating to the duties of assessed taxes ; and the names of such persons who shall be so chosen shall be set down in the order in which the major part of the commissioners then present shall judge fit they should respectively be appointed commissioners in their respective districts ; and any seven, or any less number than seven, not being in any case less than three, of the persons so set down, and in the order in which they shall be so set down in such list, shall be commissioners for the general purposes of this Act, and of the duties granted as aforesaid, and they are hereby required to take upon themselves the execution of this Act, and of the said duties, as such commissioners for general purposes ; and any seven, or any less number than seven, not being in any case less than three, of the persons so set down next in order in the list of names before mentioned, shall be commissioners to supply vacancies as the same may arise in the manner hereinafter mentioned : provided always, that if at any such meeting as aforesaid the commissioners shall not find amongst the commissioners appointed for executing the said Land Tax Act, and set down in manner aforesaid, the names of seven persons to act and seven others to supply vacancies in each such district, it shall be lawful for them to appoint any persons residing within such district who shall respectively be qualified as hereinafter is required, and who in their judgment shall be fit and proper to be commissioners for the general purposes of this

Act, until the number of seven in each such list shall be completed, although such persons shall not have been appointed to act as commissioners in the execution of the said Land Tax Act: provided also, that if at such meeting the commissioners shall not find and set down fourteen persons of the descriptions before mentioned to act as commissioners and to supply vacancies in each such district, it shall be lawful for them to select such number of persons as shall be requisite from the persons acting as commissioners for executing the said Land Tax Act, in or for any adjoining or neighbouring district of the same county, riding, division, shire, stewardry, city, town, or place, in order that there shall be no failure in the execution of this Act; and the names of such respective persons who shall have been so chosen as aforesaid shall be transmitted to the head office for stamps and taxes in England and Scotland respectively in the order in which they shall have been set down in such lists: provided always, that where seven persons, qualified as hereinafter is required, shall be chosen to act as commissioners for any district as aforesaid, no other person shall interfere as a commissioner in the execution of this Act so long as such seven persons shall continue to act, except in the cases hereinafter mentioned.

or from
adjoining
Districts.

Where
Seven Per-
sons shall
be chosen,
no others
to act.

5. That within and for each of the cities and towns hereinafter mentioned, (*videlicet*), London, Bristol, Exeter, Kingston-upon-Hull, Newcastle-upon-Tyne, Norwich, Birmingham, Liverpool, Leeds, Manchester, King's Lynn, and Great Yarmouth,

Within
certain
Cities and
Towns
other Com-
missioners
may be
chosen to
act with

those
chosen
by the
Land Tax
Commis-
sioners.

it shall be lawful for the persons hereinafter mentioned to choose commissioners, and persons to supply their vacancies, to act together with the persons to be chosen or appointed as before directed; and that in and for the city of London two commissioners, and two to supply their vacancies, shall be named by the mayor and aldermen of London out of eight persons, four of whom shall be aldermen, to be returned to them by the common council; two other commissioners, and two to supply their vacancies, by the governor and directors of the Bank of England; one other commissioner, and one other to supply his vacancy, by each of the companies hereinafter mentioned; (*videlicet*), the directors of the East India Company, the governor and directors of the South Sea Company, the governor and directors of the Royal Exchange Assurance Company, the governor and directors of the London Assurance Company, the directors for conducting and managing the affairs of the East and West India Dock Company, and the directors for conducting and managing the London Dock Company and the Saint Katharine Dock Company, respectively for the time being; and that it shall be lawful for the magistrates and justices of the peace acting in and for the city of Norwich to choose eight persons to be commissioners, and eight persons to supply their vacancies, not more than four of the said eight commissioners, and not more than four of the said eight persons to supply their vacancies, to be chosen from out of the said magistrates and justices, and the remaining four commissioners, and four persons to supply their

vacancies, to be chosen from the inhabitants of the said city ; and in and for each of the other cities and towns before mentioned it shall be lawful for the magistrates and justices of the peace acting in and for the said cities and towns respectively, together with the justices of the peace acting in and for the county, riding, or division wherein the same respectively are situate, to choose eight persons to be commissioners, and eight persons to supply their vacancies, as herein is mentioned ; and the persons so to be chosen by the land tax commissioners as aforesaid, together with the other persons respectively to be chosen as herein is particularly directed, shall be commissioners for the purposes of this Act, and to supply their vacancies, as the same may arise, within and for the several districts in which such cities and towns respectively shall be situate, or which shall be formed by such cities and towns respectively, and for such other places which have usually been assessed in the same district with such cities and towns respectively towards the aid by a land tax ; and the names of all persons so chosen as last aforesaid shall be returned to the commissioners of stamps and taxes.

6. That in case there shall not be a sufficient number of commissioners chosen or appointed for general purposes as aforesaid, or to supply vacancies, capable of acting according to the qualification required by this Act for any city, borough, town, or place, then and in every such case any person qualified to act for the county at large, or riding, shire, or stewartry, in which or adjoining which such city,

Where
sufficient
Commis-
sioners
are not
chosen for
Cities and
Towns,
Persons
qualified
to act for
the County
may be
chosen.

Power to
choose
Persons
duly quali-
fied,
although
not named
Commis-
sioners of
Land Tax.

borough, town, or place shall be situate, may be chosen to act as a commissioner for such city, borough, town, or place; provided also, that any person residing in any county, riding, division, shire, stewartry, city, town, or place where a commissioner shall be wanting, and qualified as hereinafter mentioned, who shall be willing to act as a commissioner for general purposes as aforesaid in any district where a commissioner shall be wanting, may be chosen in manner aforesaid to be such commissioner, although such person shall not have been appointed to act in the execution of the said Land Tax Act; anything hereinbefore contained to the contrary notwithstanding.

How Va-
cancies
among
such Com-
missioners
are to be
supplied.*

7. That when any Commissioner for general purposes shall die, or decline to act, or having begun to act shall decline to act any further therein, the remaining commissioners shall choose one or more of the persons on the list to supply vacancies, who shall be appointed in the place of the commissioner so refusing or declining to act, or dying, provided the person so to be appointed to supply such vacancy shall have been chosen in the same manner as the person so refusing or declining to act, or dying; and the several commissioners of Land Tax shall at such their meetings convened in manner aforesaid, and the several persons authorised to appoint commissioners for the several cities and towns aforesaid, shall, on notice thereof from the clerk to the acting commissioners for the same cities and towns respectively, as often as occasion shall require, select and add new names to the persons before chosen to supply

vacancies, who shall respectively be commissioners for general purposes as and when such vacancies shall happen: provided always, that if the list for supplying vacancies, to be made and renewed as aforesaid, shall at any time be defective, so that the due number of commissioners cannot be supplied therefrom, the same shall be filled up and renewed from time to time by the acting commissioners for general purposes in the district where such failure shall have happened.

8. That if in any district there shall be a neglect in appointing commissioners for general purposes as hereby is directed, or the commissioners so appointed shall neglect or refuse to act, or having begun to act shall decline to act further therein, it shall be lawful for the commissioners appointed to execute the said Land Tax Act, being respectively qualified as directed by this Act, and they and every of them, not in any case exceeding the number of seven, on notice of such neglect and want of appointment given to their clerk by any inspector or surveyor of taxes duly authorised to give such notice by the commissioners of stamps and taxes, shall and they are hereby strictly enjoined and required to take upon themselves forthwith the execution of this Act, and to do and execute all matters and things which commissioners chosen in pursuance of this Act are hereby required and empowered to do; and if in any district there shall be a want of such last-mentioned commissioners, the commissioners of any adjoining district in the same county, riding, or division, shire, or stewartry, being respectively

Commissioners of Land Tax Act to execute the Act in default of appointing other Commissioners, or on Neglect of Commissioners appointed under this Act;

and Com-
missioners
for Special
Purposes
on Neglect
of Land
Tax
Commis-
sioners.

qualified as directed by this Act, shall, on like notice as aforesaid, execute this Act as such commissioners, by themselves, or in concurrence with any persons willing to act as commissioners of the district where this Act shall require to be executed; and if the persons aforesaid to whom such notice shall have been given shall not take upon themselves the execution of this Act, within ten days next after such notice given, or shall not proceed therein with due diligence, then and in every such case it shall be lawful for the commissioners for special purposes, to be appointed under the authority of this Act, to execute this Act in such district in all matters and things hereby directed to be done by commissioners for general purposes: provided always, that where commissioners willing to act in each district shall not be returned to the head office for stamps and taxes in England and Scotland respectively as aforesaid, then and in such case it shall be lawful for the said commissioners of stamps and taxes to cause such notices as aforesaid to be given to two or more of the persons on whom the right of executing this Act shall devolve in pursuance of the directions of this Act before mentioned.

Commis-
sioners
may
appoint a
Clerk and
Assistant.

9. That the commissioners to be appointed for general purposes in manner aforesaid shall appoint a clerk, and if necessary an assistant clerk, for the duties to be assessed by them in each district, who shall execute their office according to the regulations of this Act and the Acts herein respectively mentioned or referred to; and every such clerk and assistant shall act as such, as well in all matters and

things to be done by, under, and before the respective commissioners for general purposes, as by, under, and before the respective additional commissioners hereinafter mentioned in the respective districts; provided that no more than one clerk's assistant shall be appointed for any district without the approbation of the commissioners of stamps and taxes, on a statement made to them by the commissioners for general purposes of the necessity thereof in consideration of the extent or population of the district; and if any clerk or clerk's assistant appointed under the authority of this Act, who shall have taken the oath hereinafter required, shall wilfully obstruct or delay the execution of this Act, or shall negligently conduct or wilfully misconduct himself in the execution of this Act, he shall forfeit the sum of one hundred pounds, and shall be dismissed from the said office, and be rendered incapable of again acting as clerk or clerk's assistant in the execution of this Act or any other Act for granting duties under the management of the commissioners of stamps and taxes.

Penalty on Clerk or Assistant for Misconduct.

10. That no person herein required to be qualified in respect of estate shall be capable of acting as a commissioner for general purposes in the execution of this Act for any district or division of any county at large within England (the county of Monmouth and the dominion of Wales excepted), or of any of the ridings of the county of York, or of the county or divisions of Lincoln, or in or of any of the several cities and towns of London, Westminster, Bristol, Exeter, Kingston-upon-Hull, Newcastle-upon-Tyne,

Qualification of Commissioners for Districts or Divisions of Counties, and for certain Cities and Towns in England.

Norwich, Birmingham, Liverpool, Leeds, Manchester, King's Lynn, and Great Yarmouth, unless such person be seised or possessed of lands, tenements, or hereditaments in Great Britain of the value of two hundred pounds per annum or more, of his own estate, being freehold or copyhold, or leasehold for a term whereof not less than seven years are unexpired, over and above all ground rents, incumbrances, and reservations payable out of the same respectively, or unless such person shall be possessed of personal estate of the value of five thousand pounds, or a personal estate, or an interest therein, producing an annual income of two hundred pounds, or of lands, tenements, or hereditaments, and personal estate, or an interest therein, being together of the annual value of two hundred pounds, estimating in every such case one hundred pounds personal estate as equivalent to four pounds per annum, and an interest from personal estate of four pounds per annum as equivalent to one hundred pounds personal estate, or unless such person be the eldest son of some person who shall be seised or possessed of a like estate of thrice the value required as the qualification of a commissioner, in right of his own estate, for such county at large, riding, division, or city.

Qualifica-
tion for the
County
of Mon-
mouth,
the Coun-
ties in
Wales, and
the Cities,
Towns, or
Places not
before
mentioned.

11. That no person herein required to be qualified in respect of estate shall be capable of acting as a commissioner for general purposes in execution of this Act in any district or division of the county of Monmouth, or of any county in Wales, or for any city, borough, cinque port, liberty, franchise, town, or place in England or Wales (other than the cities

and towns hereinbefore mentioned), unless such person be seised or possessed of an estate of the like nature and of four-fifths of the value required for the estate of a commissioner acting for a district or division of a county at large in England as aforesaid, or unless such person be the eldest son of some person who shall be seised or possessed of some estate of thrice the value required as the qualification of a commissioner, in right of his own estate, for the same county, city, borough, cinque port, liberty, franchise, town, or place.

12. That no person hereby required to be qualified in respect of estate shall be capable of acting as a commissioner for general purposes in execution of this Act for any shire or stewartry in Scotland unless such person be enfeofft in superiority or property, or possessed as proprietor or life renter of lands in Scotland to the extent of one hundred and fifty pounds scots per annum valued rent, or unless such person be possessed of personal estate of the value of five thousand pounds or of personal estate, or an interest therein, producing an annual income of two hundred pounds sterling, or be enfeofft or possessed as aforesaid of lands and personal estate, or an interest therein, being together of the annual value of two hundred pounds sterling, estimating in every such case one hundred pounds personal estate as equivalent to four pounds per annum, and an interest from personal estate of four pounds per annum as equivalent to one hundred pounds personal estate, or unless such person be the eldest son of some person who shall be enfeofft or possessed of a

£160 a
year.

Qualifica-
tion for
Shires or
Stewar-
tries in
Scotland;

like estate of twice the value required as the qualification of a commissioner, in right of his own estate, for such shire or stewartry.

for Cities or
Boroughs
in Scotland

13. That no person herein required to be qualified in respect of estate shall be capable of acting as a commissioner for general purposes in execution of this Act for any city or borough in Scotland, unless such person be enfeoffed or possessed of an estate of the like nature and of three-fifths of the value required for the estate of a commissioner acting for any shire or stewartry in Scotland, or unless such person be the eldest son of some person enfeoffed or possessed of some estate of thrice the value required as the qualification of a commissioner, in right of his own estate, for the same city or borough.

Qualifica-
tion in
Lands
need not
be in the
County.

Proof of
Qualifica-
tion.

14. That no estate consisting of lands or tenements, as the qualification of a commissioner, shall be required to be situate in the county, riding, division, shire, or stewartry for which any person shall be a commissioner: provided also, that the proof of qualification where required shall lie on the person acting in the execution of this Act, in such manner as is by law directed with respect to commissioners acting in the execution of the said Land Tax Act.

Qualifica-
tion not
required
for certain
Officers
acting as
Commis-
sioners,
nor for
Special
Commis-
sioners.

15. That nothing herein contained shall be construed to require any qualification of a commissioner in the district of the palaces of Whitehall and Saint James, Westminster, for any officer who shall have heretofore acted or may hereafter act as a commissioner for putting in execution the said Land Tax Act in the said district, other than the possession

of their respective offices ; nor in any shire or stewartry in Scotland, for any provost, baillie, dean of guild, treasurer, master of the Merchants Company, or deacon convenor of the trades for the time being of any royal burgh in Scotland, nor any baillie for the time being of any borough of regality or barony of Scotland, nor the factors for the time being on the several forfeited estates annexed to the crown by an Act passed in the twenty-fifth year of the Reign of King George the Second, who shall be respectively appointed commissioners for executing the said Land Tax Act in any shire or stewartry in Scotland ; nor for any commissioner for special purposes acting in the execution of any of the powers or provisions of this Act.

16. That whenever it shall be deemed by the commissioners for the general purposes of this act to be expedient that certain of the powers herein contained shall be executed by commissioners other than and in addition to the persons to be chosen or appointed as aforesaid, such additional commissioners shall be chosen by the commissioners for general purposes acting in the same district ; for which purpose the said commissioners, being duly qualified as required by this act, shall, with the consent of the major part of them assembled at any meeting to be held for that purpose, set down in writing lists of the names of such persons residing within their respective districts as shall in the opinion of such commissioners be fit and proper persons to act as such additional commissioners, which lists shall contain the names of so many of

For
choosing
Additional
Commis-
sioners ;

20 *Qualification of Additional Commissioners.*

those persons as the said commissioners shall in their discretion, after taking into consideration the size of each district and the number of persons to be assessed therein, think requisite for the due execution of this Act; which lists, being respectively signed by such commissioners, shall be a sufficient authority for such additional commissioners being respectively qualified as hereinafter is mentioned, and they are hereby authorised to take upon themselves the execution of the several powers of this Act according to the provisions thereof: provided always, that the persons appointed to supply vacancies in any district may be chosen and act as additional commissioners until their services shall be required as commissioners for general purposes: provided also, that no person shall be capable of acting as such additional commissioner who shall not be seised or enfeoffed or possessed of an estate of the like nature, and of one-half the value, herein required for the estate of a commissioner for general purposes in the same district: provided also, that where no additional commissioners shall be named and appointed in any district, the commissioners appointed for general purposes shall execute this Act in such district in all matters and things hereby authorized to be done by additional commissioners.

their Qualification.

In default of naming Additional Commissioners.

Appointment of Commissioners in Places not having Persons qualified.

17. That if in any city, liberty, franchise, cinque port, town, or place, for which separate commissioners have been appointed to act in execution of the said Land Tax Act, there shall not be found a sufficient number of persons, qualified as directed by this Act, and willing to act as commissioners for

general purposes, or as additional commissioners, it shall be lawful to appoint, as such commissioners or additional commissioners, any person residing in such city, liberty, franchise, cinque port, town, or place, who shall be liable to be assessed under the provisions contained in this Act for annual profits, however arising, to the amount of two hundred pounds or upwards.

18. That whenever a new appointment of commissioners shall take place they shall execute this Act as well with respect to the duties which shall not but which ought to have been assessed in any former year, and with respect to arrears of duties assessed in any former year under this Act, as to the assessments to be made in such year in which they shall be appointed, and shall have the like powers to assess, levy, and collect such duties and arrears as they have to assess, levy, and collect the duties assessed by them.

Newly appointed Commissioners may assess and levy for former Years.

19. That whenever the said commissioners for general purposes shall have named such additional commissioners as aforesaid, they shall cause notice thereof in writing, signed by two or more of them, to be delivered to the said additional commissioners by the assessors of the respective parishes or places where they reside, naming the day and place appointed by the commissioners for general purposes for the first meeting of the said additional commissioners, and which meeting shall be appointed to be held not later than ten days after the date of such notice; and the said respective assessors shall, without delay, cause the respective persons so named

Notice to be given to Additional Commissioners to take upon themselves the Execution of this Act.

The Oath
to be ad-
ministered
to them.

Clerk.

Dividing
Additional
Commis-
sioners
into Com-
mittees.

Number of
Additional
Commis-
sioners in
each Com-
mittee or
District.

to be summoned, by notice in writing, either given personally or left at their respective places of abode, to assemble, at the time and place mentioned in such notice, for the purpose of qualifying themselves to act in the execution of the powers vested in them by this Act; and the said commissioners for general purposes shall administer the oath to such additional commissioners required by this Act to be taken by them, and shall then and there appoint a day for the said additional commissioners to bring in their certificates of assessment in the manner herein directed; and the clerk to the commissioners in each district, or his assistant, shall also be appointed clerk to the additional commissioners appointed for the same district, and shall attend the said additional commissioners at their meetings as their clerk.

20. That it shall be lawful for the commissioners for general purposes, whenever in their judgment the same shall be requisite, to divide such additional commissioners into district committees, and to allot to each committee distinct parishes, wards, or places in which such committees shall separately act in the execution of this Act, but so that the meetings of such committee shall be appointed at such times as that the clerk to such commissioners may attend every meeting: provided always, that not more than seven persons shall act together as additional commissioners for the same district not being formed into several divisions as aforesaid, nor any greater number act together in the same committee; and that where more than seven persons shall attend as such additional commissioners at any meeting, either for

the whole of any district, or for any division thereof, the seven persons first in their order on the list signed by the commissioners for general purposes then present shall act, and the rest shall withdraw from such meeting: provided also, that not less than two additional commissioners shall be competent to form any meeting either for any district or division thereof, and that any two of them, or the major part of them then present, shall be competent to do any act authorised by this Act.

21. That if it shall appear to the commissioners for general purposes, whether they shall have been chosen as aforesaid or shall act by virtue of their appointment of commissioners for executing the said Land Tax Act, to be expedient that a greater number than seven commissioners for general purposes, possessing the qualification required for such commissioners, should be appointed for any district, instead of appointing commissioners possessing only the qualification required for additional commissioners as before mentioned, it shall be lawful for them to appoint such greater number, not in any case exceeding the number of seven, observing, with regard to such appointments, the same rules as in the first appointment of commissioners for general purposes, but nevertheless without adding thereto any person to supply their vacancies; and in every case of appointing such increased number of commissioners for general purposes it shall be lawful for the said commissioners, at their first meeting after such appointment, and they are hereby required, to choose indifferently by lot such number

For appointing a greater Number of Commissioners for General Purposes instead of Additional Commissioners.

Two of them to execute the Office of Additional Commissioners.

of their own body, not less than two or more than seven, to execute the office vested in additional commissioners by this Act, and the persons so chosen shall be additional commissioners for executing this Act and the powers hereby vested in additional commissioners, and they are hereby required to execute this Act accordingly, and the remaining commissioners, not so chosen by lot, shall execute the powers vested in the commissioners for general purposes; provided also, that where no such additional commissioners shall have been appointed specially to execute the powers vested in additional commissioners, the commissioners acting in the execution of the powers of this Act, whether chosen as aforesaid or not, shall divide themselves in such manner that two commissioners at the least shall be appointed to execute the powers vested in additional commissioners by this Act; and if in such case there shall not be two remaining persons at least qualified to act as commissioners for general purposes in such district, then the persons qualified to act in the execution of the powers of this Act as commissioners for general purposes in any adjoining district of the same county, riding, division, shire, or stewartry, or such number of them as shall be requisite, shall execute this Act and the powers hereby vested in commissioners for general purposes in and for such first-mentioned district.

Where none such are appointed, then Commissioners for General Purposes to act.

If not sufficient of them, others to be taken out of the adjoining District.

Commissioners for General Purposes to execute all Matters with

22. That the commissioners for general purposes shall execute this Act in all matters and things relating to the duties in Schedules (A.) and (B.) of this Act, except such allowances in respect

thereof as are directed to be made in Number VI. of Schedule (A.) by other commissioners for special purposes as hereinafter mentioned, and also all matters and things relating to the duties in Schedule (D.) of this Act, except in cases where such matters and things are herein directed to be done by the said commissioners for special purposes, or by the additional commissioners, or persons acting as such; and the said commissioners for general purposes shall also execute this Act in all matters and things relating to the duties in Schedule (E.) not executed by the commissioners authorised to be appointed for those duties: Provided always, that nothing herein contained shall be construed to preclude any person chosen a commissioner for general purposes from acting as such by reason of his acting or having acted as an additional commissioner, except only in the hearing and determining of appeals against or relating to such particular assessments wherein he shall have made an assessment as such additional commissioner.

respect to the Duties under all the Schedules, except such as are directed to be executed by Special or other Commissioners.

23. That the commissioners of stamps and taxes for the time being, together with such persons as shall be appointed commissioners for special purposes as next hereinafter mentioned, shall be commissioners for the special purposes of this Act; and it shall be lawful for the commissioners of Her Majesty's treasury of the United Kingdom of Great Britain and Ireland, by warrant under their hands and seals, from time to time to appoint such and so many other persons to be commissioners for such special purposes as they respectively shall

Commissioners for Special Purposes.

Functions
of Special
Commis-
sioners.

think expedient ; which said commissioners of stamps and taxes, and commissioners so to be appointed as last aforesaid, without other qualification being required than the possession of their respective offices, shall have full authority to execute the several powers given by this Act to commissioners for special purposes, either in relation to the allowances specified in Number VI. Schedule (A.) of this Act, or in relation to the special exemptions granted from the duties mentioned in Schedule (C.) of this Act, or to the charging and assessing the profits arising from annuities, dividends, and shares of annuities paid in Great Britain out of the revenues of any foreign state, as herein mentioned, and also in relation to the examining, auditing, checking, and clearing the books and accounts of dividends delivered to the commissioners of stamps and taxes under the authority of this Act ; and shall also have full authority to do any other act, matter, or thing hereby directed or required to be done by commissioners for special purposes ; and all powers, provisions, clauses, matters, and things contained in this Act for ascertaining the amount of any duty, exemption, or allowance mentioned in this Act shall be used, practised, and put in execution by the said commissioners for special purposes in ascertaining the amount of duty or any exemption or allowance placed under their cognizance or jurisdiction : provided always, that it shall not be lawful for the said commissioners for special purposes (except when acting in the execution of this Act in the place of commissioners for general purposes, or on any

Their Pro-
ceedings
to be by
Affidavit.

appeal in the cases authorised by this Act,) to summon any person to be examined before them, but all inquiries by or before the said commissioners for special purposes (except in the several cases aforesaid) shall be answered by affidavit, to be taken before one of the commissioners for general purposes in their respective districts; and such commissioners for special purposes shall have authority to use, exercise, and apply all the powers of this Act as effectually as any other commissioners are hereby authorised to use, exercise, or apply the same, so far as the same powers relate to the jurisdiction given to the said commissioners for special purposes; and the said commissioners for special purposes shall and may be allowed such salary for their pains and trouble, and such incidental expenses, as the said commissioners of Her Majesty's treasury shall direct to be paid to them: provided always, that the said commissioners of Her Majesty's treasury shall cause an account of all appointments of commissioners for special purposes with salaries to be laid before each House of Parliament within twenty days after their appointment respectively, if Parliament shall then be sitting, and if Parliament shall not be sitting then within twenty days after the next meeting of Parliament.

Appoint-
ments of
Commis-
sioners
with
Salaries to
be laid
before Par-
liament.

24. That the governor and directors of the company of the Bank of England shall be commissioners for executing this Act, for the purpose of assessing and charging the duties hereby granted in respect of all annuities payable to the said company at the receipt of the exchequer, and the profits attached

Governor
and Direc-
tors of the
Bank of
England
to be Com-
missioners
for assess-
ing Duties
on all

Annuities,
Dividends,
Pensions,
Salaries,
&c., pay-
able by the
Bank, and
on their
Profits.

to the same and divided amongst the several proprietors, and in respect of all annuities, dividends, and shares of annuities payable out of the revenue of the United Kingdom to any persons, corporations, or companies whatever, and which shall have been intrusted to the said governor and company for such payment, and in respect of all other annuities, dividends, and shares of annuities which shall have been intrusted to the said governor and company for payment as aforesaid, and in respect of all profits and gains of the said company chargeable under Schedule (D.) of this Act, and in respect of all other dividends, annuities, pensions, and salaries payable by the said company, and also in respect of all other profits chargeable with duty under this Act, and arising within any office or department under the management or control of the said governor and company; and the said commissioners shall have authority to use, exercise, and apply all the powers of this Act as fully and effectually as the commissioners for the general purposes of this Act are authorised to use, exercise, or apply the same, so far as the same relate to the said duties to be assessed and charged by the said governor and directors, and shall make their assessments of the said duties under and subject to the rules, regulations, and exemptions contained in the several schedules of this Act under which such duties are respectively chargeable.

Governor,
&c., of the
Bank of
Ireland to
be Com-

25. That the governor and directors of the company of the Bank of Ireland shall be commissioners for executing this Act, and with the like powers as

aforesaid, for the purpose of assessing and charging the duties hereby granted in respect of all annuities, dividends, and shares of annuities payable by the governor and company of the Bank of Ireland, out of the public revenue of the United Kingdom, to or for the use or benefit of any persons not resident in Ireland; [as well as all pensions, salaries paid by the bank, as also on their profits under Schedule (D.) the directors are to have, use, and exercise the same powers and authorities as commissioners for general purposes, 16 and 17 Vict., c. 34, sec. 11.;] and the said last-mentioned commissioners shall make their assessments of the said duties under and subject to the rules, regulations, and exemptions contained in Schedules (C. D. and E.)

missioners
for assess-
ing Duties
on Annui-
ties and
Dividends
payable to
Persons
not resi-
dent in
Ireland.

26. That the governors and directors of the South Sea Company shall be commissioners for executing this Act, with the like powers as aforesaid, for the purpose of assessing and charging the duties hereby granted in respect of all annuities payable to the said company at the receipt of the exchequer, and the profits attached to the same and divided amongst the several proprietors, and in respect of all annuities, dividends, and shares of annuities payable out of the revenue of the United Kingdom to any persons, corporations, or companies whatever, and which shall have been intrusted to the said company for such payment, and in respect of all other dividends, annuities, pensions, and salaries payable by the said company, and also in respect of all other profits chargeable with duty under this Act, and arising within any office or

Governors
&c., of the
South Sea
Company
to be Com-
missioners
for assess-
ing Duties
on all An-
nuities,
Dividends,
Pensions,
Salaries,
&c., pay-
able by
them.

department under the management or control of the said governors and company; and the said commissioners shall make their assessments of the said duties under and subject to the rules, regulations and exemptions contained in the several schedules of this Act under which such duties are respectively chargeable.

Directors
of the East
India Com-
pany to be
Commis-
sioners for
assessing
Duties on
Interest,
Dividends,
Annuities,
Pensions,
Salaries,
&c., pay-
able by
them.

27. That the directors of the East India Company shall be commissioners for executing this Act, and with the like powers as aforesaid, for the purpose of assessing and charging the duties hereby granted in respect of the interest payable on the bonds of the said company, and in respect of all dividends, annuities, pensions, and salaries payable by the said company, and also in respect of all other profits and gains chargeable with duty under this Act, and arising within any office or department under the management or control of the said company; which assessments shall be made under and subject to the rules, regulations, and exemptions contained in the several schedules under which the said duties are respectively chargeable.

Commis-
sioners for
Reduction
of National
Debt to
assess the
Duties on
all Annu-
ties paid
by them,
and on Sa-
laries and
Pensions.

28. That the commissioners for the reduction of the National Debt shall be commissioners for executing this Act, and with the like powers as aforesaid, for the purpose of assessing and charging the duties hereby granted in respect of all annuities payable by them out of the revenue of the United Kingdom, and in respect of all salaries and pensions payable in any office or department under their management or control; and the said commissioners shall make their assessments of the said duties under and

subject to the rules, regulations, and exemptions contained in the several schedules under which the said duties are respectively chargeable.

29. That the said commissioners for special purposes shall be commissioners under the regulations of this Act, and with the like powers as aforesaid, for the purpose of assessing and charging the duties hereby made payable on all dividends and shares of annuities payable out of the revenue of any foreign state to any persons, corporations, companies, or societies in Great Britain, which shall have been or shall be intrusted for such payment to any person, corporation, company, or society whatever in Great Britain, other than and except the several companies aforesaid, which assessments shall be made under and subject to the rules, regulations, and exceptions contained in Schedule (C.) of this Act.

Commissioners^a for charging Foreign Dividends.

30. And for the ordering, raising, levying, and paying of the said sums of money hereby made payable on offices and employments of profit, be it enacted, that the Lord High Chancellor, the judges, and the principal officer or officers of each court or public department of office under Her Majesty throughout Great Britain, whether the same shall be civil, judicial, or criminal, ecclesiastical or commissary, military or naval, shall respectively have authority to appoint commissioners from and amongst the officers of each court or department of office respectively; and the persons so appointed, or any three or more of them, not in any case exceeding seven, shall be commissioners for executing this

Appointment of Commissioners for the Duties on Offices in the Courts or Public Departments.

Power reserved to the Treasury with respect to the assessing of public Departments.

Act, in relation to the offices in each such court or department respectively: provided always, that in relation to each department of office, not being one of Her Majesty's courts, civil, judicial, or criminal, or an ecclesiastical or commissary court, the commissioners of Her Majesty's treasury shall, whenever they may think it expedient, settle and determine in what particular departments commissioners shall not be appointed, and in such case shall settle and determine in what other department of office the officers of that department wherein commissioners shall not be appointed shall be assessed; and also whenever there shall be any default in the officers of any department, or in any court aforesaid, in appointing commissioners, the said commissioners of Her Majesty's treasury shall, within the time herein limited, appoint fit and proper persons to be commissioners for executing this Act in the several courts or departments of offices aforesaid for which they shall be appointed, from and amongst the officers in the several departments respectively, uniting for the purposes of this Act, in cases requiring the same, two or more offices under the same commissioners, but nevertheless with distinct officers from each office so united for assessing and collecting the duties, as directed by this Act; and where any dispute shall arise touching the department in which any office is executed, the said commissioners of Her Majesty's treasury shall determine the same: provided also, that where the commissioners of one department shall execute this Act in relation to any other department, the assessors

and collectors for such other department shall be appointed from the officers of such other department, with all the powers and privileges appertaining to such appointments: provided also, that where no appointment shall be made of commissioners before the expiration of the time limited by this Act, the commissioners for executing this Act in relation to the duties on lands and tenements shall, on due notice in the manner herein directed, execute this Act in their several districts in relation to the said duties on offices and employments of profit exercised within the same districts respectively; and the appointment of such commissioners for offices and employments of profit shall be notified to the commissioners of stamps and taxes; and the want of such notification in due time shall be deemed full proof of default in making such appointment.

31. That the speaker and the principal clerk of either House of Parliament, the principal or other officers in the several Counties Palatine, and the Duchy of Cornwall, or in any ecclesiastical court, or in any inferior court of justice, whether of law or equity, or criminal or justiciary, or under any ecclesiastical body or corporation, whether aggregate or sole, throughout Great Britain, shall appoint commissioners from and amongst the persons executing offices in either House of Parliament, or in their respective departments of office; and the persons so appointed, or any three or more of them, not in any case exceeding seven, shall be commissioners for executing this Act, in relation to the

Commissioners for
Duties on
Offices in
Houses of
Parliament,
Counties
Palatine,
inferior
Courts,
and under
Ecclesiastical
Bodies.

places, offices, and employments of profit in each House of Parliament, and in each such department respectively; which appointments shall be made, and the names of the commissioners shall be transmitted to the commissioners of stamps and taxes within the time herein limited, or in default thereof such appointments shall be made by the commissioners of Her Majesty's treasury: provided always, that where no such appointment as last mentioned shall be made before the expiration of the time limited by this Act, the commissioners for executing this Act in relation to the duties on lands and tenements shall, in their several districts, on due notice of such default in the manner herein directed, also execute this Act in relation to the duties on such offices or employments of profit exercised within the same districts respectively; and the want of notification of any such appointment to the commissioners of stamps and taxes in due time shall be deemed full proof of default in making such appointment.

Commissioners for the Duties on Offices in Cities and Boroughs, and all other Offices not under the Crown, in Counties, Ridings, &c.

32. That the mayor, aldermen, and common council, or the principal officers or members, by whatever name they shall be called, of every corporate city, borough, town, or place, and of every cinque port, throughout Great Britain, or any three or more of them, not in any case exceeding seven, shall be commissioners for executing this Act, and the powers herein contained, in relation to the public offices or employments of profit in such city, corporation, and cinque port, and in every guild, fraternity, company, or society, whether corporate or not corporate, within such city,

corporation, or cinque port; and that for all offices or employments of profit (not being public offices or employments of profit under Her Majesty) in any county, riding, shire, stewartry, city, liberty, franchise, town, or place, whether in the appointment of the lieutenant, custos rotulorum, or the justices or magistrates, or commissioners for aids or taxes, or sheriff of such county, riding, shire, stewartry, city, liberty, franchise, town, or place, or of any trustees or guardians of any trust or fund in such county, riding, shire, stewartry, city, town, or place, and for all parochial offices in such county, riding, shire, stewartry, city, town, or place, (except corporate offices in cities, corporate towns, boroughs, or places, or offices in cinque ports, as aforesaid,) the commissioners for executing this Act in relation to the duties on lands and tenements shall, in their several districts, also execute this Act in relation to the said duties on offices in such county, riding, shire, stewartry, city, liberty, franchise, town, or place; and such respective commissioners shall and may exercise any of the powers contained in this Act, in relation to any of the duties herein mentioned, for causing due returns to be made from the respective officers within their respective jurisdictions, and for compelling the assessors to make their assessments, and return the same, and for the due collection of and accounting for the said duties, and may act therein in all respects as fully and effectually as any other commissioners are hereby empowered to act in relation to the said other duties; provided the monies collected of the said

duties under the respective commissioners acting for such offices in corporate cities, boroughs, towns, or places aforesaid, or in the cinque ports, or in the several counties, ridings, divisions, shires, stewartries, cities, liberties, franchises, towns, and places, shall be paid to the proper officer for receipt for the county, riding, shire, or stewartry, and not otherwise, and that the like duplicates shall be delivered of such last-mentioned duties as in other cases where the same are directed to be paid in like manner.

Appointment of Commissioners to be notified to the Commissioners of Stamps and Taxes;

in default of such Notification, the Appointment to devolve on the Treasury, and the Commissioners of the District to execute the Act.

33. That the appointment of commissioners for executing this Act in relation to the duties on offices and employments of profit as aforesaid shall be notified to the commissioners of stamps and taxes, within one calendar month after the passing of this Act with respect to the first assessment under the same, and within one calendar month after the fifth day of April in any future year; and in default thereof the appointment of such commissioners shall devolve on the commissioners of Her Majesty's treasury, and on the commissioners of the district in succession, as aforesaid: provided always, that such appointment by the commissioners of Her Majesty's treasury shall take place within one calendar month after the notification of such default as aforesaid from the commissioners of stamps and taxes; and in case of no appointment as last aforesaid, notified to the commissioners of stamps and taxes in like manner, the execution of this Act shall devolve on the commissioners appointed for the district in relation to the duties on

lands, tenements, and hereditaments: and every such appointment shall be until other commissioners shall be appointed, and may be renewed annually on or before the fifth day of April in each year during the continuance of this Act: provided always, that the commissioners so to be appointed may continue to act from year to year, so long as they are respectively willing to act, without any new appointment, unless it shall be deemed expedient under the powers of this Act that any department for which commissioners have been appointed should be assessed under the commissioners of any other department.

Commissioners appointed may continue to act.

34. That for the better execution of this Act so far as the same relates to the duties hereby granted on pensions or stipends payable by Her Majesty, or out of the public revenue, contained in Schedule (E.), and for the ordering, raising, levying, and paying of the duties hereby made payable thereon, in cases not otherwise provided for by this Act, the paymasters of civil services, and such other persons as the commissioners of Her Majesty's treasury shall appoint, shall be commissioners for executing this Act, and all the powers herein contained, in relation to the said last-mentioned duties, or shall respectively appoint commissioners from and amongst the officers of those departments for such purposes.

Commissioners for the Duties on Pensions and Stipends payable by Her Majesty.

35. That every person acting as a commissioner as aforesaid in the execution of this Act shall on request be entitled unto a certificate thereof under the hands of the commissioners of stamps and taxes, which certificate shall continue in force so

Commissioners entitled to Certificates exempting them from Parish and

Ward
Offices and
serving on
Juries.

long only as such persons shall continue to act as such commissioner, and shall be revocable by the commissioners of Her Majesty's treasury, by any instrument in writing under their hands, when it shall appear to them that such person hath neglected to perform his duty as such commissioner; and the person to whom such certificate shall have been granted shall, during the continuance thereof in force, be discharged of and from all parish and ward offices within the parish or ward wherein such person shall dwell, and from serving on juries in the county wherein such person shall dwell, which said certificate shall be enrolled by the clerk of the peace of the county or city in which the same shall be granted, for which enrolment the said clerk of the peace shall have for his fee the sum of one shilling, and no more; and the said clerk of the peace shall cause every certificate revoked in manner aforesaid to be taken off the roll on notice thereof to be given to him by the commissioners of stamps and taxes.

Appoint-
ment of
Assessors
and Col-
lectors.

36. That in England the commissioners for general purposes may appoint assessors¹ and collectors for the duties granted by this Act in like manner as assessors and collectors may be appointed under the said Acts relating to the duties of assessed taxes; and in Scotland the said commissioners for general purposes may in like manner appoint assessors for the said duties hereby granted; and the

¹ By the 25 Vict., cap. 22, sec. 44, inspectors and surveyors of taxes are to act as assessors under Schedules (A.) and (B.), and not parochial officers as heretofore.

same persons who now are or may be appointed collectors or officers for collecting and receiving the land tax and assessed taxes in Scotland, under the authority of the Act in that behalf made, and none other, shall be collectors and receivers of the duties granted by this Act.

37. That the officers for receipt of the land tax and assessed taxes, appointed or to be appointed by the commissioners of Her Majesty's treasury, or by the commissioners of stamps and taxes, and the inspectors and surveyors appointed or to be appointed in like manner for the duties of assessed taxes, shall be respectively officers for receipt and inspectors and surveyors of the duties granted by this Act; and the said commissioners for general purposes, and the said additional commissioners acting in the execution of this Act, and the said assessors and collectors to be appointed as herein mentioned, and the said officers for receipt and inspectors and surveyors respectively, shall be and they are hereby respectively empowered and required to do all things necessary for putting this Act in execution, with relation to the said duties hereby granted, in the like and in as full and ample a manner as any commissioners, assessors, collectors, officers for receipt, surveyors, or inspectors are authorised to put in execution the said Acts relating to the said duties of assessed taxes, or any matter or thing therein contained, as well with respect to all Acts, matters, and things to be done by, under, or before the said additional commissioners, or by, under, or before the commissioners for general

Collectors of the Land and Assessed Taxes, and the Inspectors and Surveyors of Assessed Taxes, to act in the execution of this Act; and to have the like Powers as under the Acts for the Assessed Taxes.

purposes in their respective districts or departments, as by, under, and before the said commissioners for special purposes.

Commis-
sioners
and others
to take the
Oaths in
Schedule
(F.)

[See Sched.
(F.)]

38. That every person appointed a commissioner either for general or special purposes, or an additional commissioner, or an assessor or collector, or a clerk or clerk's assistant to the said respective commissioners, and every inspector, surveyor, and officer for receipt, shall, before he shall begin to act in the execution of this Act, so far as relates to the duties contained in Schedule (D.), take the oath prescribed by this Act, and contained in the Schedule marked (F.) applicable to such officers respectively; which oath any one of the persons appointed a commissioner, either for general or special purposes as aforesaid, or an additional commissioner, is hereby authorised to administer (except that every such oath so to be administered to any commissioner for general or special purposes as aforesaid, or to an additional commissioner, shall be administered by a commissioner for such general or special purposes, and not otherwise), and which oath so taken shall be subscribed by the party taking the same; and if any person shall act as a commissioner in relation to the duties in Schedule (D.), except in administering the oath herein mentioned, or shall act as a clerk or clerk's assistant, or an assessor, collector, inspector, surveyor, or officer for receipt, in relation to the duties contained in the said Schedule (D.), before he shall have taken the oath herein required to be taken by such officer respectively, he shall forfeit the sum of one hundred pounds.

39. That any subject of Her Majesty whose ordinary residence shall have been in Great Britain, and who shall have departed from Great Britain and gone into any parts beyond the seas for the purpose only of occasional residence, at the time of the execution of this Act, shall be deemed, notwithstanding such temporary absence, a person chargeable to the duties granted by this Act as a person actually residing in Great Britain, and shall be assessed and charged accordingly (in manner hereinafter directed) upon the whole amount of his profits or gains, whether the same shall arise from property in Great Britain or elsewhere, or from any allowance, annuity, or stipend (except as herein is excepted), or from any profession, employment, trade, or vocation, in Great Britain or elsewhere: provided always, that no person who shall on or after the passing of this Act actually be in Great Britain for some temporary purpose only, and not with any view or intent of establishing his residence therein, and who shall not actually have resided in Great Britain at one time or several times for a period equal in the whole to six months in any one year, shall be charged with the said duties mentioned in Schedule (D.), as a person residing in Great Britain, in respect of the profits or gains received from or out of any possessions in Ireland, or any other of Her Majesty's dominions, or any foreign possessions, or from securities in Ireland, or any other of Her Majesty's dominions, or foreign securities; but nevertheless every such person shall, after such residence in Great Britain for such space of time as aforesaid, be

Temporary
Absentees
to be
charged as
Residents.

Temporary
Residents
to be
charged
after Six
Months
Residence.

Persons
departing
after
claiming
Exemption,
and
returning
within the
Year, to be
charged.

chargeable to the said duties for the year commencing on the sixth day of April preceding: provided also, that any person who shall depart from Great Britain after claiming such exemption, and shall again return to Great Britain on or before the fifth day of April next after such claim made, shall be chargeable to the said duties as a person residing in Great Britain for the whole of the year in which such claim shall have been made.

Corpora-
tions and
Societies to
be charged
with
Duties,
and their
Officers to
do all Acts
requisite
for Assess-
ment.

40. That all bodies politic, corporate, or collegiate, companies, fraternities, fellowships, or societies of persons, whether corporate or not corporate, shall be chargeable with such and the like duties as any person will under and by virtue of this Act be chargeable with, and that the chamberlain or other officer acting as treasurer, auditor, or receiver for the time being of every such corporation, company, fraternity, fellowship, or society shall be answerable for doing all such acts, matters, and things as shall be required to be done by virtue of this Act, in order to the assessing such bodies corporate, companies, fraternities, fellowships, or societies to the duties granted by this Act, and paying the same.

Trustees
and Guar-
dians of
incapaci-
tated
Persons
to be
charged.

41. That the trustee, guardian, tutor, curator, or committee of any person, being an infant, or married woman, lunatic, idiot, or insane, and having the direction, control, or management of the property or concern of such infant, married woman, lunatic, idiot, or insane person, whether such infant, married woman, lunatic, idiot, or insane person shall reside in Great Britain or not, shall be chargeable to the said duties in like manner and to the

same amount as would be charged if such infant were of full age, or such married woman were sole, or such lunatic, idiot, or insane person were capable of acting for himself; and any person not resident in Great Britain, whether a subject of Her Majesty or not, shall be chargeable in the name of such trustee, guardian, tutor, curator, or committee, or of any factor, agent, or receiver, having the receipt of any profits or gains arising as herein mentioned, and belonging to such person, in the like manner and to the like amount as would be charged if such person were resident in Great Britain, and in the actual receipt thereof; and every such trustee, guardian, tutor, curator, committee, agent, or receiver shall be answerable for the doing of all such acts, matters, and things as shall be required to be done by virtue of this Act in order to the assessing of any such person to the duties granted by this Act, and paying the same.

42. That no trustee who shall have authorised the receipt of the profits arising from trust property by the person entitled thereunto, or by the agent of such last-mentioned person, and which person shall actually receive the same under such authority, nor any agent or receiver of any person being of full age, and resident in Great Britain (other than a married woman, lunatic, idiot, and insane person), who shall return a list in the manner hereinafter required of the name and residence of such person, shall be required to do any other act for the purpose of assessing such person, unless the commissioners acting in the execution of this Act in respect of the

Non-residents to be charged in the Names of their Factors or Agents.

Trustees or Agents of Persons of full Age, resident in Great Britain, not required to do more than deliver Lists of Names and Residences of such Persons.

assessment to be made on such person shall require the testimony of such trustee, agent, or receiver in pursuance of the powers and authorities by this Act given.

Receivers
of Trust
Property
appointed
by the
Court of
Chancery
or other
Courts
charge-
able.

43. That the receiver appointed by the Court of Chancery, or by any other court in Great Britain, having the direction and control of any property in respect whereof a duty is charged by this Act, whether the title to such property shall be uncertain or not, or subject to any contingency or not, or be depending or be not ascertained by reason of any dispute or other cause, shall be chargeable to the said duties, in like manner and to the like amount as would be charged if the said property was not under the direction and control of such court, and the title thereto was certain, and not subject to any contingency whatever; and every such receiver shall be answerable for doing all such matters and things as shall be required to be done by virtue of this Act, in order to the assessing of the duties granted by this Act, and paying the same.

Trustees,
Agents,
Receivers,
and Offi-
cers may
retain the
Duties
charged
upon them
out of
Trust
Monies.

44. That where any person, being trustee, agent, factor, or receiver, guardian, tutor, curator, or committee of or for any person, shall be assessed under this Act in respect of such person, or where any chamberlain, treasurer, clerk, or other officer of any corporation, company, fraternity, or society shall be so assessed in respect of such corporation, company, fraternity, or society as aforesaid, it shall be lawful for every such person who shall be so assessed, by and out of the money which shall come to his hands as such trustee, agent, factor, or receiver, guardian,

tutor, committee, or curator as aforesaid, or as such chamberlain, treasurer, clerk, or other officer, to retain so much and such part thereof from time to time as shall be sufficient to pay such assessment; and every such trustee, agent, factor, or receiver, guardian, tutor, committee, or curator, chamberlain, treasurer, clerk, or other officer, shall be and is hereby indemnified against every person, corporation, company, fraternity, or society whatsoever, for all payments which he shall make in pursuance and by virtue of this Act.

45. That any married woman acting as a sole trader by the custom of any city or place, or otherwise, or having or being entitled to any property or profits to her sole or separate use, shall be chargeable to such and the like duties, and in like manner, except as hereinafter is mentioned, as if she were actually sole and unmarried: provided always, that the profits of any married woman living with her husband shall be deemed the profits of the husband, and the same shall be charged in the name of the husband, and not in her name, or of her trustee: provided also, that any married woman living in Great Britain separate from her husband, whether such husband shall be temporarily absent from her or from Great Britain, or otherwise, who shall receive any allowance or remittance from property out of Great Britain, shall be charged as a feme-sole if entitled thereto in her own right, and as the agent of the husband if she receive the same from or through him, or from his property or on his credit.

Married
Women
sole
Traders, or
having
separate
Property,
how
charge-
able.

Com-
missioners to
summon
Assessors ;

46. That for the ordering, raising, and levying the said duties the respective commissioners for general purposes at the first meeting to be held under this Act, or at a meeting to be appointed for that purpose, shall direct their precepts to such persons as shall have been appointed assessors for the execution of this Act, or in case no such appointment shall have been made, then to the assessors for the land tax or the duties of assessed taxes in their respective districts, requiring them to appear before the said commissioners at such time and place as they shall appoint ; and on the appearance of such assessors the said commissioners shall administer to them the oath required by this Act to be taken by them, and issue to them their warrants of appointment as assessors in the execution of this Act, signed by such commissioners, together with such instructions duly filled up as shall be necessary for carrying this Act into execution ; and the said assessors shall duly serve and deliver, in the respective parishes or places for which they may be appointed, as well the notices hereinafter particularly directed to be served by them, as also all other notices and precepts, by whomsoever signed, which are or may be directed or required to be given by or in pursuance of this Act ; and the said assessors shall duly verify the service of all such notices and precepts.

to adminis-
ter Oaths,
to them,

[See Sched.
(F.)

and deliver
to them
their In-
structions.

Assessors
to serve
Notices
and
Precepts.

Assessors
to fix
general
Notices on
Church
Doors
requiring

47. That the assessors to be appointed to execute this Act shall, within the time and in the manner directed by the precept of the commissioners for general purposes, cause general notices to be affixed

on or near to the door of the church or chapel and market house or cross (if any) of the city, town, parish, or place for which such assessors act; and if such city, town, parish, or place shall not have a church or chapel, or market house or cross, then on the church or chapel nearest to such city, town, parish, or place, requiring all persons who are by this Act required to make out and deliver any list, declaration, or statement to make out and deliver to the respective assessors or commissioners, or to their clerk, at their respective offices to be described in such notice, and as therein directed, all such lists, declarations, and statements accordingly, within such time as shall be limited by such precept, and which shall not in any case be later than twenty-one days from the date of such precept; and such general notices shall, when the same shall be affixed as aforesaid, be deemed sufficient notice to all persons resident in such city, town, parish, or place, and the affixing of the same in manner aforesaid shall be deemed good service of such notice; and the said respective assessors shall cause the said notices to be from time to time replaced, if necessary, for the space of ten days before the time required for the delivery of such lists, declarations, and statements as aforesaid; and every person wilfully tearing, defacing, or obliterating any such notice so affixed shall forfeit any sum not exceeding twenty pounds.

Persons to
deliver
Lists.

48. That the said assessors shall, within the time directed by the precept of the said commissioners, give notice to every person chargeable to

Assessors
to deliver
Notices at
the Houses

of Persons
charge-
able, who
are to
deliver
State-
ments.

[*See Sched.
(G.) No.
XV.*]

the said duties in respect of any property or profits situate or arising within the limits of the said places where such assessors shall act, or leave such notice at his dwelling house or place of residence, or on the premises to be charged by such assessment within such limits, requiring every such person to prepare and deliver, in manner directed by this Act, all such lists, declarations, and statements as they are respectively required to do by this Act, within such time as shall be limited by such precept; and if any person residing within any parish or place at the time such general notice as aforesaid shall be given, or to whom such notice shall be personally given, or at whose dwelling house or place of residence the same shall be left, or if any person occupying any property or engaged in any concern within such limits, on whom such notice shall be served in manner aforesaid, or for whom such notice shall be left on the premises to be charged as aforesaid, after notice thereof, shall refuse or neglect to make out such lists, declarations, or statements as may be applicable to such person, and as the case may require, and deliver the same in manner directed by this Act, within the time limited in such notice, then such commissioners shall forthwith issue a summons under their hands to such person making default as aforesaid, in order that the penalty for such refusal or neglect may be duly levied; and the said commissioners shall moreover proceed to assess or cause to be assessed every person making such default in the manner herein directed.

49. That every such list, declaration, or statement of the profits to be charged as aforesaid shall be delivered to the assessor of the same parish or place, except statements containing the amount of profits chargeable under Schedule (D.) of this Act, in such cases where the commissioners acting for such parish or place shall have caused to be inserted in the notice that an office is opened for the receipt of statements of profits, and a proper person appointed to receive the same, and the time and place of attendance, in which cases the delivery of such statements to be charged under the said Schedule (D.) shall be made at such office to the person there appointed to receive the same: provided always, that in cases where the parties to be charged under the said Schedule (D.) shall give notice of their desire to be assessed for the said duties by the commissioners for special purposes, such statements of profits chargeable under the said Schedule (D.) shall be delivered, together with such notice, to such assessor as aforesaid, to be by him transmitted to the inspector or surveyor of the district.

Lists and Statements, where to be delivered.

50. That every person, when required so to do by any notice given in pursuance of this Act, shall, within the period to be mentioned in such notice, prepare and deliver to the assessor of the parish or place where such person shall reside a list in writing, containing to the best of his belief the proper name of every lodger or inmate resident in his dwelling house, and of other persons chiefly employed in his service, whether resident in such dwelling house or not, and the place of residence of such of them as

Persons to deliver in Lists of the Names of Lodgers, Inmates, and others.

[See Sched. (G.) No. XVII.]

are not resident in such dwelling house, and also of any such lodger or inmate who shall have any ordinary place of residence elsewhere at which he is entitled, under the regulations of this Act, to be assessed, who shall be desirous of being so assessed at such place of ordinary residence; which lists shall be signed by the respective parties delivering the same, and shall severally be made out in such form as shall be directed under the authority of this Act; provided always, that no person required by this Act to deliver a list of lodgers, inmates, or other persons aforesaid shall be liable to the penalties hereinafter mentioned, or either of them, for any omission of the name or residence of any person in his service or employ, and not resident in his dwelling house, if it shall appear to the commissioners for executing this Act, on inquiry before them, that such person is entitled to be exempted from the payment of all and every the duties hereby granted.

Omission
of Persons
not resi-
dent in
their
Dwelling
Houses, if
exempted
from Duty,
not to sub-
ject to
Penalty.

Persons
acting for
others to
deliver in
Lists in
order to
the Duty
being duly
charged.

[See Sched.
(G.) No.
XVI.]

51. That every person who shall be in the receipt of any money or value, or the profits or gains arising from any of the sources mentioned in this Act, of or belonging to any other person, in whatever character the same shall be received, for which such other person is chargeable under the regulations of this Act, or would be so chargeable if he were resident in Great Britain, shall within the like period prepare and deliver, in manner before directed, a list in writing, in such form as this Act requires, signed by him, containing a true and correct statement of all such money, value, profits, or

gains, and the name and place of abode of every person to whom the same shall belong, together with a declaration whether such person is of full age, or a married woman living with her husband, or a married woman for whose payment of the duty hereby charged on her the husband is not accountable by this Act, or resident in Great Britain, or an infant, idiot, lunatic, or insane person, in order that such person, according to a statement, to be delivered, as herein mentioned, may be charged either in the name of the person delivering such list, if the same shall be so chargeable, or in the name of the person to whom such property shall belong, if of full age, and resident in Great Britain, and the same be so chargeable by this Act; and every person acting in such character jointly with any other person shall deliver a list of the names and places of abode of every person joined with him at the time of delivering such list, and to the same person to whom such list shall be delivered.

52. That every person chargeable under this Act shall, when required so to do, whether by any general or particular notice given in pursuance of this Act, within the period to be mentioned in such notice as aforesaid, prepare and deliver to the person appointed to receive the same, and to whom the same ought to be delivered, a true and correct statement in writing, in such form as this Act requires, and signed by the person delivering the same, containing the annual value of all lands and tenements in his occupation, whether the same be situate in one or more parish or parishes, and the

State-
ments to
be deli-
vered of
the annual
Value of
Property
and
Amounts
of Profits.

[See *Sched.
(G.) No. I.*]

amount of the profits or gains arising to such person from all and every the sources chargeable under this Act, according to the respective schedules thereof, which amount shall be estimated for the period and according to the respective rules contained in the respective schedules of this Act; to which statement shall be added a declaration, that the same is estimated on all the sources contained in the said several schedules, describing the same, after setting against or deducting from such profits or gains or such sums, and no other, as are allowed by this Act; and every such statement shall be made exclusive of the profits and gains accrued or accruing from interest of money, or other annual payment arising out of the property of any other person, for which such other person ought to be charged by virtue of this Act.

Trustees &
Agents
of Persons
incapaci-
tated
or not
resident in
Great
Britain
to be
charged.

[See Sched.
(G.) No.
XVII.]

53. That every person who shall act in any character as aforesaid for any other person, who by reason of any such incapacity as aforesaid, or by reason of his not being resident in Great Britain, cannot be personally charged by virtue of this Act, shall also, within the like period, deliver to the person appointed to receive the same under this Act, and to whom the same ought to be delivered, and in the same district in which the person delivering such list ought to be charged on his own account, a true and correct statement in writing, signed by him, and to be made in such form as this Act requires, of the amount of the profits and gains to be charged on him on account of such other person, estimated during the period and according to

the rules contained in the said respective schedules, together with such declaration of the manner of estimating the same as aforesaid: provided always, that where two or more such persons shall be liable to be charged for the same person, one return only shall be required, and such return shall be made by them jointly, or by one or more of them on behalf of himself or themselves and the rest of the persons so liable, and it shall be lawful for them to give notice in writing to the commissioners acting in each district, where they shall be called upon for such statement, in what parish or place, or parishes or places, they are respectively chargeable by this Act, on their own account, and in which of the said parishes or places they are desirous of being so charged on the behalf of such other person for whom they so act in any of the characters before mentioned, and they shall be assessed accordingly by one assessment in such parish or place, provided any one of such persons shall be liable to be charged on his own account in such parish or place; and if more than one assessment shall be made on such persons, or any of them, on the same account, relief shall be granted from such double assessment by like applications to the commissioners as are allowed in other cases by this Act.

54. That every such officer before described of any corporation, fraternity, fellowship, company, or society shall also, within the like period, prepare and deliver in like form and manner a true and correct statement of the profits and gains to be charged on such corporation, fraternity, fellowship, company,

Officers of
Corpora-
tions to
prepare
State-
ments of
Profits and
Gains to be
charged,
estimated

54 *Mode of Charging Corporations.—Penalties.*

on the
annual
Profits
before
Dividend
made.

[See Sched.
(G.) No.
XVI.]

or society, computed according to the directions of this Act, together with such declaration of the manner of estimating the same as aforesaid, and such estimate shall be made on the amount of the annual profits and gains of such corporation, fraternity, fellowship, company, or society, before any dividend shall have been made thereof to any other persons, corporations, or companies having any share, right, or title in or to such profits or gains, and all such other persons and corporations or companies shall allow out of such dividends a proportionate deduction in respect of the duty so charged: provided always, that nothing herein before contained shall be construed to require in such statement the inclusion of salaries, wages, or profits of any officer of such corporation, fraternity, fellowship, company, or society, otherwise chargeable under this Act: provided also, that the statements of the several companies of the East India and South Sea, shall be made exclusive of the dividends and the profits attached thereto, and to be divided amongst the proprietors of the respective stocks belonging to such companies.

Proviso for
State-
ments of
East India
and
South Sea
Com-
panies.

Penalty on
Persons
neglecting
to deliver
in Lists;

if on
Informa-
tion before
Commis-
sioners,
20*l.* and
"Treble
Duty.

55. That if any person who ought by this Act to deliver any list, declaration, or statement as aforesaid shall refuse or neglect so to do within the time limited in such notice, or shall under any pretence wilfully delay the delivery thereof, and if information thereof shall be given, and the proceedings thereupon shall be had, before the commissioners acting in the execution of this Act, every such person shall forfeit any sum not exceeding

twenty pounds, and treble the duty at which such person ought to be charged by virtue of this Act, such penalty to be recovered as any penalty contained in this Act is by law recoverable, and the increased duty to be added to the assessment, but, nevertheless, subject to such stay of prosecution or other proceedings, by a subsequent delivery of such list, declaration, or statement in the case following; (that is to say,) if any trustee, agent, or receiver, or other person hereby required to deliver such list, declaration, or statement on behalf of any other person, shall deliver an imperfect list, declaration, or statement, with the reasons for such inability, and the said commissioners shall be satisfied therewith, the said trustee, agent, or receiver, or other person as aforesaid, shall not be liable to such penalty in case the commissioners shall grant further time for the delivery thereof; and such trustee, agent, receiver, or other person shall, within the time so granted, deliver a list, declaration, or schedule, as perfect as the nature of the case will enable him to prepare and deliver; and every person who shall be prosecuted for any such offence by action or information in any of Her Majesty's courts, and who shall not have been assessed in treble the duty as aforesaid, shall forfeit the sum of fifty pounds.

If on
Information in a
Court of
Law, 50*l*.

56. That no person to or on whom the assessor shall not have delivered or served a particular notice as aforesaid shall be liable to the penalties before mentioned, or either of them, for not delivering such statement as before required, if it shall appear

Persons to
whom
Notices
have not
been deli-
vered not
liable to
Penalty if

exempted
from Duty.

to the commissioners for executing this Act, on inquiry before them, that such person is entitled to be exempted from the payment of all and every the duties hereby granted.

Assessors
to make
out a List
of the
Persons
on whom
Notices
have been
served.

57. That the assessor shall make out an alphabetical list, and deliver the same to the inspector or surveyor of the district, containing the names of all persons to or on whom such notices have been delivered or served in pursuance of this Act, and the names of all persons having property or profits, chargeable under this Act, within the limits of such assessor, distinguishing the persons who have duly made their returns, and the persons who have omitted to make such returns, and the persons who have given notice to be assessed by the commissioners for special purposes, and also the persons who shall have been returned as lodgers or inmates within such limits, or as chargeable within but having a residence out of such limits; and if such assessor shall have neglected to give notice to any person to whom the same ought to be delivered, the inspector or surveyor may at any time afterwards cause such notice to be delivered to or served on such person, and may also from time to time cause the like notice to be delivered to or served on any person coming to reside in any parish or place after the expiration of such notices.

Inspector
or Sur-
veyor may
serve
Notice on
Persons
omitted.

Assessors
to verify
the Deli-
very of
Notices,
and of the
affixing of
general
Notices.

58. That the assessor for every parish or place shall personally appear before the said commissioners at such meeting as the said assessor shall be appointed to attend, and shall then and there make oath before the said commissioners that the several

notices required to be delivered to householders and occupiers, and also to lodgers and inmates, by this Act, have been duly served in the manner required by this Act, to the best of his knowledge, and that general notices to the effect mentioned in this Act have been duly affixed, in the manner hereby required, on such proper places within the city, town, or place for which such assessor shall act, as by this Act is required, and that the list delivered by him to the inspector or surveyor contains the name of every person to or on whom such notices ought to be delivered or served according to the directions of this Act, within the knowledge of such assessor; and every assessor who shall neglect to appear before such commissioners, or refuse to make such oath, or who shall have omitted or neglected to return to such inspector or surveyor the name of any person whose name ought to be included in any such list as by this Act is required, shall forfeit any sum not exceeding twenty pounds.

Penalty,
20*l*.

59. That the clerks to the said respective commissioners shall with all convenient speed abstract the returns of statements delivered to such commissioners by the assessors, or at their office by the respective parties, into books to be provided for that purpose, and according to such forms as shall be transmitted to them from the head office for stamps and taxes, such abstracts to contain the names of the persons making such returns, and the several amounts of profits returned by them respectively, to be laid before and delivered to the said commissioners; and all such returns shall be

Abstract
to be made
by the
Clerks of
Returns
of State-
ments
delivered
to Commis-
sioners.

Inspectors
may have
Access to
and take
Copies
from Books
containing
such Ab-
stracts.

numbered and filed in the office of the said commissioners, and carefully kept so long as the accounts of the said duties for such district, or any part thereof, shall remain unpaid to Her Majesty; to all which books any inspector or surveyor who shall have taken the oath herein prescribed before the commissioners acting for the same districts respectively shall have free access at all seasonable times, and shall take such copies thereof, or of such parts thereof, or extracts from the same, as he shall deem necessary in order to the due execution of this act.

Duties in
Schedule
(A.) to be
charged
under the
following
Rules:

60. That the duties hereby granted and contained in the said schedule marked (A.) shall be assessed and charged under the following rules, which rules shall be deemed and construed to be a part of this Act, and to refer to the said duties, as if the same had been inserted under a special enactment:

Sched. (A.)
Rules.
—

SCHEDULE (A.)

No. I. General Rule for estimating Lands, Tenements, Hereditaments, or Heritages mentioned in Schedule (A.)

Annual
Value to
be ascer-
tained by
this Rule
except as
after
stated.

The annual value of lands, tenements, hereditaments, or heritages charged under Schedule (A.) shall be understood to be the rent by the year, at which the same are let at (a) rack rent, if the

(a) RACK RENT.—Rack rent, in common parlance, is sufficiently understood to mean the best improved rent that can be got. Under all the provisions of the Act, rack rent must be

amount of such rent shall have been fixed by *Sched. (A.)*
 (b) agreement, commencing within the period of (c) *Rules.*

understood to mean, in the cases where there has been a letting within seven years, the rent agreed upon, and in other cases the rent that would be agreed upon, by the parties to be paid and received annually, as the sole consideration in value for the demise of the lands or tenements, each party bearing those respective burdens which the law and the nature of the property throw on them.

(b) The object of the general rule is to charge all lands at the present value ; and as recent lettings at rack rent may be supposed to give that rule to a reasonable certainty, the period of seven years has been fixed, being the longest period during which lands let at rack rent may be considered as holding the same, or nearly the same value, and the longest duration of term for which lands are usually let, without throwing on the tenant some additional burden beyond the rent reserved.

(c) AGREEMENT.—A new agreement must be shown to have been made within seven years, fixing the amount of rent. This agreement may be in writing or by parole ; it must be an agreement operating *in presenti*. If a lease subsists in force, no agreement to continue the former rent is an agreement within the meaning of the Act, so as to bring the commencement of the demise or of the rent to a later period.

The fixing of a rent does not necessarily imply a variation in the rent ; circumstances may be such as not to admit of it. At the expiration of a term a new demise necessarily infers a new agreement, whether the amount of rent has varied or not. But during the continuance of a demise no agreement for fixing the rent can have a legal operation. In demises from year to year, determinable on notice at the will of the parties, which have continued for more than the period of seven years, a determination of the demise by notice or mutual consent within that period must be shown to entitle the tenant to claim to be assessed on the rent. The rent must have been fixed at the time of determining the demise by a new agreement then entered into, and if the

*Sched. (A.)
Rules.*

seven years preceding the fifth day of April next before the time of making the assessment, but if the same are not so let at rack rent, then at the rack rent at which the same are worth to be let by the year; which rule shall be construed to extend to all lands, tenements, and hereditaments, or heritages, capable of actual occupation, of whatever nature, and for whatever purpose occupied or enjoyed, and of whatever value, except the properties mentioned in No. II. and No. III. of this schedule.

[*See Sched.
(G.) No. I.*]

determination of the former demise and a new agreement be shown, although the rent is not varied thereby, it falls within the meaning of the rule for fixing the rent, which becomes the criterion for assessment; but whenever a tenant has continued in a farm for more than seven years under a demise, which has not in law been determined within that period, the assessment is to be made on the actual value, and not on the rent.

It follows from this, that all lands in the occupation of the owner must be assessed on the actual value, there being no rent payable, that part of the rule applying to existing demises only.

The above rule shall be construed to extend to all lands, tenements, hereditaments, or heritages capable of actual occupation, of whatever nature and for whatever purpose occupied, and of whatever value, except the properties contained in No. 2 and No. 3 of Schedule (A), 5 and 6 Vict. c. 35, s. 60, No. 1.

[*See Sched.
(G.) No. II.*]

No. II. Rules for estimating the Lands, Tenements, Hereditaments, or Heritages herein mentioned, which are not to be charged according to the preceding general Rule.

Manner of
charging
certain
Properties:

The annual value of all the properties hereinafter described shall be understood to be the full

amount for one year, or the average amount for one year, of the profits received therefrom within the respective times herein limited. *Sched. (A.) Rules.*
—

First.—Of all tithes, if taken in kind, on an average of the three preceding years. Tithes in Kind.

Second.—Of all dues and money payments in right of the church or by endowment, or in lieu of tithes (not being tithes arising from lands,) and of all tiends in Scotland, on the like average. Ecclesiastical Dues.

Third.—Of all tithes arising from lands, if compounded for, and of all rents and other money payments in lieu of tithes arising from lands (except rent charges confirmed under the Act passed for the commutation of tithes), on the amount of such composition, rent, or payment for one year preceding: Tithes compounded.

TITHE RENT CHARGE.—Impropriators, lessees, and ecclesiastical recipients of tithes have experienced considerable difficulty in making a correct return of the amount upon which they should be charged to the income tax, under Schedule (A). This difficulty may be avoided by pursuing the following rules. M. is the owner or lessee of the tithes of the parish of N. which is commuted at £500 by the Tithe Commutation Act of 1839. On referring to the tithe tables, say for 1861, he will find the actual value to be £112. 3s. 11 $\frac{3}{4}$ d. for every £100, or an excess of £12. 3s. 11 $\frac{3}{4}$ d., which being multiplied by five, give an excess on £500 of £60. 16s. 3 $\frac{3}{4}$ d., on being added to £500, makes £560. 16s. 11 $\frac{3}{4}$ d., which would be the exact sum receivable. From this the owner or lessee would be entitled to deduct all parochial rates, exclusive of government taxes, the land tax charged upon the tithes, and if he be the rector of the parish, then in addition to the above deductions, the usual ecclesiastical dues. But the law does not allow any deduction for the expense of collection, or any incidental outgoings connected therewith.

Sched. (A.)
Rules.
—

The said duty in each case to be charged on the person entitled to such tithes or payments, or his lessee or tenant, agent or factor, except in the cases mentioned in the fourth rule of No. IV. of Schedule (A.)

Manors.

[*See Sched.*
(*G.*) No.
IV.]

Fourth.—Of manors and other royalties, including all dues and other services, or other casual profits, (not being rents or other annual payments reserved or charged,) on an average of the seven preceding years, to be charged on the lord of the manor or royalty, or person renting the same :

Fines.

[*See Sched.*
(*G.*) No. V.]

Fifth.—Of all fines received in consideration of any demise of lands or tenements (not being parcel of a manor or royalty demisable by the custom thereof) on the amount so received within the year preceding by or on account of the party ; provided that in case the party chargeable shall prove to the satisfaction of the commissioners for general purposes in the district, that such fines, or any part thereof, have been applied as productive capital, on which a profit has arisen or will arise otherwise chargeable under this Act, for the year in which the assessment shall be made, it shall be lawful for the said commissioners to discharge the amount so applied from the profits liable to assessment under this Rule :

Other Pro-
fits from
Lands.

[*See Sched.*
(*G.*) No.
VI.]

Sixth.—Of all other profits arising from lands, tenements, hereditaments, or heritages not in the actual possession or occupation of the party to be charged, and not before enumerated, on a fair and just average of such number of years as the said commissioners shall, on the statement of the

party to be charged, judge proper, (except such profits as may be liable to deduction in pursuance of the ninth or tenth rule in number IV. hereinafter mentioned,) to be charged on the receivers of such profits, or the persons entitled thereto.

*Sched. (A.)
Rules.*
—

No. III. Rules for estimating the Lands, Tenements, Hereditaments, or Heritages hereinafter mentioned, which are not to be charged according to the preceding General Rule.

[*Sec Sched.
(G.) No.
III.*]

The annual value of all the properties hereinafter described shall be understood to be the full amount for one year, or the average amount for one year, of the profits received therefrom within the respective times herein limited.

Manner of
charging
certain
other Pro-
perties:

First.—Of quarries of stone, slate, limestone, or chalk, on the amount of profits in the preceding year:

Quarries.

Second.—Of mines of coal, tin, lead, copper, mundic, iron, and other mines, on an average of the five preceding years, subject to the provisions concerning mines contained in this Act:

Mines.

Third.—Of iron works, gas works, salt springs or works, alum mines or works, waterworks, streams of water, canals, inland navigations, docks, drains, and levels, fishings, rights of markets and fairs, tolls, railways, and other ways, bridges, ferries, and other concerns of the like nature, from or arising out of any lands, tenements, or hereditaments, or heritages, on the profits of the year preceding:

Iron
Works, &c

*Sched. (A.)
Rules.*
—

Duty in
last Three
Rules how
to be
charged.

The duty in each of the last three rules to be charged on the person, corporation, company, or society of persons, whether corporate or not corporate, carrying on the concern, or on their respective agents, treasurers, or other officers having the direction or management thereof, or being in the receipt of the profits thereof, on the amount of the produce or value thereof, and before paying, rendering, or distributing the produce or the value either between the different persons or members of the corporation, company, or society engaged in the concern, or to the owner of the soil or property, or to any creditor or other person whatever having a claim on or out of the said profits, and all such persons, corporations, companies, and societies respectively shall allow out of such produce or value a proportionate deduction of the duty so charged, and the said charge shall be made on the said profits exclusively of any lands used or occupied in or about the concern.

Duty on
Mines to
be charged
on the
Company
jointly, but
any Ad-
venturer
may claim
to be
charged
separately,
in order to
set off his
Loss in one
Concern
against his
Profits in
another.

The computation of duty arising in respect of any such mine carried on by a company of adventurers shall be made and stated jointly in one sum, provided that if any adventurer shall declare his proportion or share in such concern, in order to a separate assessment, it shall be lawful to charge such adventurer separately, and nothing herein contained shall be construed to restrain any adventurer so separately assessed from deducting or setting against his profits

Sched. (A.)
Rules.

acquired in one or more of such concerns his loss sustained in any other of the said concerns, over and above the profits thereof, provided that such loss shall not exceed the proportion of such adventurer which shall have been duly proved by the company in their computation of duty, and shall have been allowed by the respective commissioners, and in every such case one assessment only shall be made on the balance of such profit and loss of the adventurer so separating his account in the parish or place where such adventurer shall be chargeable to the greatest amount, and the amount of each person's share so proved and allowed shall be deducted from the general assessment of the company or companies to which such adventurer shall belong, and the respective commissioners shall cause the assessments on the said companies to be rectified as the case may require; and the certificate of the commissioners making such separate assessment shall be an authority to the commissioners acting in another district to cause the assessments on the respective companies to which such assessment shall belong to be rectified; and in case such loss shall arise in a different district than where such separate assessment shall be to be made, the certificate of the commissioners acting for such other district of the amount of such loss, and the proportion of such adventurer therein, shall be proof of the deduction to be made by the commissioners making such assessment.

*Sched. (A.)
Rules.*
—

*No. IV. Rules and Regulations respecting the said
Duties.*

To be
charged in
the Parish:

First.—All properties chargeable to the duties in Schedule (A.) shall be charged in the parish or place where the same are situate, and not elsewhere, except as hereinafter is excepted:

Except
Canals,
Railways,
&c. which
are to be
charged
where the
General
Accounts
are made
up.

The profits arising from canals, inland navigations, streams of water, drains, or levels, or from any railways¹ or other roads or ways of a public nature, and belonging to or vested in any company of proprietors or trustees, whether corporate or not corporate, may be stated in one account, and charged in the city, town, or place at or nearest to the place where the general accounts of such concern shall have been usually made up; and it shall be lawful for the said proprietors or trustees, having paid the duties so chargeable, either to deduct a just proportion thereof from the interest payable to the creditors of the said properties, or any of them, or to pay such interest in full, without making any such deduction; and it shall be lawful for the said creditors to receive such interest in full, and they shall not be liable thereupon to the penalty hereinafter contained:

Duties
may be
deducted
from In-
terest pay-
able to
Creditors.

Manors
extending
into
different
Parishes,

The profits arising from any manor or royalty which shall extend into different parishes may be assessed in one account in the parish where the

¹ By the 23 Vict. cap. 14, sec. 5, the assessment upon railway profits and dividends is transferred from the commissioners for general purposes to the special commissioners.

court for such manor or royalty shall have been usually held: provided also, that the profits arising from all fines received by the same person, body politic or corporate, or company, may be assessed in one account, where the person to be charged under the regulations of this Act shall reside:

*Sched. (A.)
Rules.*
—

and Fines,
where to
be charged.

Second.—All lands occupied by the same person shall be brought into every account thereof required to be delivered by such person under this Act, whether the same shall be occupied by such person as owner or tenant, or as tenant under distinct owners, or shall be situate in the same or in different parishes or districts, but the charge thereon shall be in each parish or district in proportion to the value of the property situate therein, of which proportions the occupier shall be required to deliver an account in each parish wherein any part of such lands is situate, and a separate estimate shall be given of lands in the same occupation belonging to distinct owners; and if any occupier of lands situate in different parishes or places shall wilfully omit to deliver an account of the lands so occupied in each parish or place, although such occupier may not reside in one or more of such parishes or places, he shall be charged for the lands so omitted at treble the rate contained in this Act, over and above the penalty herein imposed:

Lands in
the same
occupation
to be
charged
according
to the
Parishes.

Propor-
tions in
each
Parish,
and
belonging
to distinct
Owners, to
be stated.

That lands held under the same demise, or in the occupation of the same person as owner, although situate in different parishes, but wholly

Lands in
different
Parishes to
be charged
in either

*Sched. (A.)
Rules.*
—

where the
Propor-
tions can-
not be
ascertained.

in the same district of commissioners, may be charged in either parish, at the discretion of the said commissioners, if they shall be satisfied that the proportion in each parish, either in respect of quantity, rent, or value of the said lands, cannot be ascertained; and if the said lands extend into different districts of commissioners, then the assessment shall be made in that district where the occupier of such lands doth reside :

Houses
under 10*l.*
charged on
Landlords.

Third.—For any dwelling house in the occupation of a tenant, which, with the buildings or offices belonging thereto and the land occupied therewith, shall be under the annual value of ten pounds, and for all lands and tenements let to any tenant for a less period than one year,¹ the assessment thereupon shall be made on the landlord, but so as not to impeach the remedy of recovery of the duty from the occupier, in default of payment by the landlord :

Tithes
may be
charged on
Occupiers
of Land.

Fourth.—For any compositions, rents, or other payments in lieu of tithes, the assessment thereupon may, if the commissioners think fit, be made on the respective occupiers of the lands from which such tithes arise, or on the respective persons liable to the payment of such compositions, rents, or other payments; and the said commissioners may direct notices to be delivered to such persons respectively, for the purpose of obtaining returns of the value of such compositions, rents, and

¹Or if a house be let in several tenements, the assessment is to be made upon the landlord, 16 and 17 Vict., c. 34, sec. 36.

payments, subject to the like penalties and under the regulations of this Act for returns of the annual value of lands :

*Sched. (A.)
Rules.*
—

Fifth.—If any mine, enumerated in the fifth rule, No. III., of this schedule, has, from some unavoidable cause, been decreased and is decreasing in the annual value thereof, so that the average of five years will not give a fair and just estimate of the annual value thereof, it shall be lawful, after due proof before the commissioners for general purposes in the district where such mine shall be situate, to compute such annual value on the actual amount of such profits and gains in the preceding year ending as aforesaid, subject to such abatement on account of diminution of duty within the current year as is herein provided in other cases ; and if any such mine shall, from some unavoidable cause, have wholly failed, it shall be lawful for the said commissioners, on due proof thereof, wholly to discharge any assessment made thereon :

Mines failing how to be charged.

If failed the Assessment may be discharged.

That whenever any such mine shall be situate, or the produce thereof shall be manufactured, in any place other than where the produce thereof shall be sold, the profits arising therefrom shall be assessed and charged in the parish and district where the said mine is situate, or where the produce thereof is manufactured, and not elsewhere :

Mines to be charged where situate or Produce manufactured.

Sixth.—If in estimating the value of any of the properties enumerated in No. II. or No. III. of this schedule, as before mentioned, it shall appear

Duties in certain cases to be estimated according

*Sched. (A.)
Rules.*

to Profits
accrued
since
commence-
ment of
Posses-
sion.

that the account required by the said rules cannot be made out by reason of the possession or interest of the party to be charged thereon having commenced within the time for which the account is directed to be made out, the profits of one year shall be estimated in proportion to the profits received within the time elapsed since the commencement of such possession or interest:

Houses of
Foreign
Ministers
charged on
Landlord.

Seventh.—The duty to be charged under this schedule, in respect of any house or tenement occupied by any accredited minister from any foreign prince or state, shall be charged and paid by the landlord or person immediately entitled to the rent of the said house or tenement:

Official
Houses
charged on
the Occu-
piers.

Eighth.—The duty to be charged in respect of any house, tenement, or apartment belonging to Her Majesty, in the occupation of any officer of Her Majesty, in right of his office or otherwise, (except apartments in Her Majesty's royal palaces,) shall be charged on and paid by the occupier of such house, tenement, or apartment, upon the annual value thereof:

Occupiers
to recover
from
Landlord,
according
to the
Rate, by
deducting
the Duty
out of the
Rent.

Ninth.—The occupier of any lands, tenements, hereditaments, or heritages, being tenant of the same, and paying the said duties, shall deduct so much thereof in respect of the rent payable to the landlord for the time being, (all sums allowed by the commissioners being first deducted,) as a rate of seven pence for every twenty shillings¹

¹By the 16th & 17th Vict., cap. 34, sec. 35, it is enacted that if the outgoing tenant neglects or refuses to pay the tax charged for the period of

thereof would by a just proportion amount unto, *Sched. (A.)*
 which deduction shall be made out of the first *Rules.*
 payment thereafter to be made on account of
 rent; and the receivers of Her Majesty, and all
 landlords, both mediate and immediate, their
 respective heirs, executors, administrators, and
 assigns, according to their respective interests,
 and their respective receivers or agents, shall
 allow such deduction upon receipt of the residue
 of the rent, under the penalty herein contained;
 and the tenant paying the said assessment shall
 be acquitted and discharged of so much money
 as if the same had actually been paid unto the
 person to or for whom his rent shall have been
 due and payable; and the occupier of lands
 charged on the amount of any composition, rent,
 or payment for tithes arising therefrom, and
 paying the said duties, shall be entitled to make
 the like deduction from such composition, rent,
 or payment, on paying the same :

Tenth.—Where any such lands, tenements, or here-
 ditaments are subject or liable to the payment of
 any rent-charge, whether under the Act passed
 for the commutation of tithes, or otherwise, or
 any annuity, fee-farm rent, rent service, quit
 rent, feu duty, teind duty, stipends to licensed
 curates, or other rent or annual payment there-
 upon reserved or charged, the landlord, owner,

Landlords
 may
 recover
 from
 others
 having
 interest at
 the like
 Rate.

his or her occupancy, under Schedule (A.), the incoming tenant is rendered
 liable to the tax in arrear, and can, on paying his rent, deduct the amount
 of the arrear so paid in addition to the duties accruing during the period of
 his tenancy.

Sched. (A.)
Rules.
—

or proprietor by whom any deduction shall have been allowed as aforesaid, and the owner or proprietor, being also occupier, and charged to the said duties, shall deduct and retain out of every such rent charge, annuity, fee-farm rent, rent service, quit rent, feu duty, teind duty, stipend, or other rent or annual payment aforesaid, so much of the said duties or payments on account of the same, (the just proportion of the sums allowed by the commissioners in the cases authorized by this Act being first deducted,) as a like rate of seven pence for every twenty shillings on such rent charge, annuity, fee-farm rent, rent service, quit rent, feu duty, teind duty, or stipend, or other rent or annual payment aforesaid respectively, shall by a just proportion amount unto; and the receivers of Her Majesty, and all persons who shall be anyways entitled unto such rents, duties, stipends, or annual payments, their receivers, deputies, or agents, are hereby required to allow such deduction, upon the receipt of the residue of such monies as shall be due and payable for such rents, duties, or annual payments, without any fee or charge for such allowance, and under the penalty herein contained; and the landlord, owner, proprietor, and occupier respectively, being charged as aforesaid, or having allowed such deduction, shall be acquitted and discharged of so much money as if the same had actually been paid unto such person to whom such rent charge, annuity, fee-farm rent, rent service, quit rent,

feu duty, teind duty, stipend, or other rent or annual payment aforesaid, shall have been due and payable : *Sched. (A.) Rules.*
—

Eleventh.—Where any mortgagee or creditor in any heritable bond or wadset shall be in the possession of the lands, tenements, hereditaments, or heritages mortgaged or secured, such mortgagee or creditor shall be chargeable as occupier when in the actual occupation of the same, and when not in the actual occupation of the same shall be liable to such deduction as any other landlord would be ; and upon the settlement of accounts between such mortgagee or other creditor as aforesaid, and the mortgagor or debtor, the duty payable in respect of the amount of the interest payable upon such mortgage or other debt as aforesaid shall be taken and allowed as so much money received by such mortgagee or other creditor as aforesaid on account of such interest : Mortgagees in possession liable.

Twelfth.—Where any lands, tenements, hereditaments, or heritages shall be occupied by the owner at the time the assessment shall be made, who shall die before payment of the duty, the heirs, executors, administrators, or assigns, or other person who on such death may become entitled to the rents and profits thereof, shall be liable to the payment of all arrears of the said duty due at the time of such death, and to all subsequent instalments for that year, according to their respective interests without any new assessment : Owner dying, how the duty is to be paid.

*Sched. (A.)
Rules.*

Houses
divided
into
distinct
Properties.

Deductions not
to be
allowed,
unless
authorised
by the Act,
and an
Account
thereof
delivered
to
Assessor.

Thirteenth.—Where any house shall be divided into distinct properties, and occupied by distinct owners or their respective tenants, such properties shall be charged distinct on the respective occupiers :

Fourteenth.—No deduction from the estimate or assessment on any lands, tenements, hereditaments, or heritages shall be allowed in any case not authorised by this Act, nor unless an account in writing, signed by the occupier thereof, or by the party claiming such deduction, stating the nature and amount thereof, shall have been delivered to the assessor within the time and pursuant to the notice delivered by such assessor; and if any such deduction shall be made or allowed contrary to this Act, or without such account in writing as aforesaid, it shall be lawful for the surveyor or inspector to surcharge the assessment, and to charge therein a sum equal to the amount of duty by which the assessment shall have been diminished on occasion of such deduction, which surcharge shall not be annulled or vacated under any pretence whatever, but shall stand part of the assessment.

Deductions.

No. V. Particular Deductions and Allowances in respect of the Duties under Schedule (A.)

Tenths,
&c.

First.—For the amount of the tenths and first fruits, duties, and fees, on presentations paid

by any ecclesiastical person within the year preceding that in which the assessment shall be made : *Sched. (A.)
Rules.*
—

Second.—For the procurations and synodals paid by ecclesiastical persons on an average of seven years preceding that in which the assessment shall be made : *Procurations, &c.*

Third.—For repairs of collegiate churches and chapels, and chancels of churches, or of any college or hall in any of the universities of Great Britain, by any ecclesiastical or collegiate body, rector, vicar, or other person bound to repair the same, on an average of twenty-one years preceding as aforesaid :¹ *Repairs of
Chancels.*

Fourth.—For the parochial rates, taxes, and assessments charged upon or in respect of any rent charge confirmed under the Act passed for the commutation of tithes on the amount paid in the year in which the assessment shall be made : *Parochial
Rates on
Rent
charge for
Tithes.*

Fifth.—For the amount of the land tax charged on lands, tenements, hereditaments, or heritages under the said Act passed in the thirty-eighth year of the reign of King George the Third, where the charge thereon shall not have been redeemed : *Land Tax.*

Sixth.—For the amount charged on lands, tenements, hereditaments, or heritages by a public rate or assessment in respect of draining, fencing, or embanking the same : *Drainage,
&c.*

¹This clause—twenty-one years' average—is now repealed by the 34 sec. of 16 and 17 Vict., cap. 34. According to the provisions of this section the allowance is to be the sum actually expended in the year preceding the year of assessment.

*Sched. (A.)
Rules.*

Rate of
Deduction.

In all which cases there shall be allowed (unless such payments, or any part thereof, shall be made by a tenant,) such sum of money as a like rate of seven pence for every twenty shillings of the sums paid would by a just proportion amount unto; and the sum so allowed shall be deducted from the assessment to be made on the property charged with such payments, except in the cases hereinafter otherwise provided for; (that is to say,)

Allow-
ances to
Ecclesiastical
Bodies, &c.,
how to be
made.

Provided always, that the allowances to be granted in pursuance of the first, second, or third case may be granted to the ecclesiastical or collegiate body, rector, vicar, or other person aforesaid liable to the charges therein mentioned, in one sum either by deducting the same from the assessment upon him (if any), or by certificate; provided that no abatement or deduction shall be made from any assessment for the allowances granted in pursuance of any of the cases mentioned in this rule in respect of any such charges or payments as aforesaid, payable out of any rent charge confirmed under the Act passed for the commutation of tithes, but such allowances shall be granted by certificate in the manner hereinafter directed.

Mode of
Proceeding in
order to the Pay-
ment of
certain
Allow-
ances

61. That the person entitled to any of the allowances mentioned in the next preceding rule, which are directed or authorised to be made by certificate, and which shall not have been made by deduction or abatement from the assessment, shall claim such

allowance at any time after the expiration of the year of assessment, before the commissioners for general purposes of the district in which the property charged with the payments and charges mentioned in the said rule shall be situate, and the said commissioners, upon due proof before them that the claimant is entitled to such allowance, shall certify the particulars and amount thereof to the commissioners for special purposes at the head office for stamps and taxes in England, and thereupon the said last mentioned commissioners shall grant an order for the payment of such allowance, directed to the receiver general of stamps and taxes, or to an officer for receipt or collector of the duties granted by this Act, or to a distributor or sub-distributor of stamps, as may be most convenient for the party entitled to such allowance, and such receiver general or officer as aforesaid is hereby required, on production and delivery to him of such order, to pay the amount of such allowance to the party entitled thereto out of any money in the hands of such receiver general or officer arising from any duties placed under the management of the commissioners of stamps and taxes, taking the receipt of the party entitled to such allowance for the same, by endorsement on such order.

Sched. (A.)
Rules.
—
granted
under
No. V.
Sched. (A.)

No. VI. Allowances to be made in respect of the said Duties in Schedule (A.)

For the duties charged on any college or hall in any of the universities of Great Britain, in respect of

Allow-
ances for
Colleges

*Sched. (A.)
Rules.*

and Halls
in Univer-
sities;

the public buildings and offices belonging to such college or hall, and not occupied by any individual member thereof, or by any person paying rent for the same, and for the repairs of the public buildings and offices of such college or hall, and the gardens, walks, and grounds for recreation repaired and maintained by the funds of such college or hall :

Hospitals,
Public
Schools,
Alms-
houses, &
Literary
Institu-
tions.

Or on any hospital, public school, or almshouse, in respect of the public buildings, offices, and premises belonging to such hospital, public school, or almshouse, and not occupied by any individual officer, or the master thereof, whose whole income, however arising, estimated according to the rules and directions of this Act, shall amount to or exceed one hundred and fifty pounds per annum, or by any person paying rent for the same, and for the repairs of such hospital, public school, or almshouse, and offices belonging thereto, and of the gardens, walks, and grounds for the sustenance or recreation of the hospitallers, scholars, and almsmen, repaired and maintained by the funds of such hospital, school, or almshouse, or on any building the property of any literary or scientific institution, used solely for the purposes of such institution, and in which no payment is made or demanded for any instruction there afforded, by lectures or otherwise ; provided also, that the said building be not occupied by any officer of such institution, nor by any person paying rent for the same :

The said allowances to be granted by the commissioners for general purposes in their respective districts: *Sched. (A.)
Rules.*
—

Or on the rents and profits of lands, tenements, hereditaments, or heritages belonging to any hospital, public school, or almshouse, or vested in trustees for charitable purposes, so far as the same are applied to charitable purposes: Rents of Lands belonging to Hospitals, Public Schools, and Alms-houses, or vested in Trustees for Charitable Purposes.

The said last mentioned allowances to be granted on proof before the commissioners for special purposes of the due application of the said rents and profits to charitable purposes only, and in so far as the same shall be applied to charitable purposes only:

The said last-mentioned allowances to be claimed and proved by any steward, agent, or factor acting for such school, hospital or almshouse, or other trust for charitable purposes, or by any trustee of the same, by affidavit to be taken before any commissioner for executing this act in the district where such person shall reside, stating the amount of the duties chargeable, and the application thereof, and to be carried into effect by the commissioners for special purposes, and according to the powers vested in such commissioners, without vacating, altering, or impeaching the assessments on or in respect of such properties; which assessments shall be in force and levied notwithstanding such allowances.

62. That where any allowance mentioned in Number VI. of the said Schedule (A.) shall be Special Commissioners to

certify
Allow-
ances
granted
under
No. VI.,
Sched. (A.),
and order
Payment
thereof.

granted by the commissioners for special purposes, under the authority of this Act, they shall give a certificate thereof, together with an order for payment of the same, directed to the receiver general of stamps and taxes, or to an officer for receipt or collector of the duties granted by this Act, or to a distributor or sub-distributor of stamps in the manner herein provided with respect to allowances to be granted under Number V. of the said schedule, and such allowance shall in like manner be paid to the party entitled thereto.

NOTE.—The foregoing rules apply to property belonging to charities, and if the income derived therefrom be used for charitable purposes only and wholly, then the property is not assessable to the Income Tax; or, if charged, the tax paid may on an application being made to the surveyor of taxes for the district in which the trustee, treasurer, or secretary reside, for a claim of repayment, No. 70, which on being duly filled up and transmitted to the special commissioners in London, the tax paid will be returned.

INCOME TAX.—SCHEDULE (A.)

Statement to be returned by every Occupier of a Messuage or Tenement only, for the year 1863, ending 5th April, 1864, under Schedule (A.)

No. of House.....	Name, Residence, and Occupation of Owner or Landlord.	State whether held under Lease or Agreement made within 7 years, or how otherwise held.	Amount of Rent.	Annual Value.	Amount at which rated to the Poor.	DEDUCTION. Amount of Land Tax not redeemed.
Street.....						
Parish.....						

DECLARATION.

Note.—Here insert Christian and Surname.

I do hereby declare, that all the particulars required in this Notice, to be returned as appertaining to me, in relation to the Duties on Income, are in every respect justly and truly stated therein, according to the best of my judgment and belief, and according to the Directions and Rules of the Act of Parliament made in that behalf.

Note.—A Penalty of £20, and Treble Duty, will be incurred if this Return be not delivered within 21 days, at the dwelling-house of the Assessor, which is fixed by the Act hereto; and a Penalty of £50 will be incurred by any person who shall knowingly aid or induce any other person to deliver any false or fraudulent Account, Statement, or Declaration under the Acts of Parliament relating to the Duties on Profits, Professions, Trades, and Offices.

Observe.—If you occupy your own house, and your total income from every source whatever is less than £100 a year, you are entitled to exemption, and in order to obtain that exemption you should communicate with your Surveyor of Taxes.

Dated this

day of

186

(Signed)

Occupier.

YEAR 1863, ENDING APRIL 5TH, 1864.

Statement to be returned by every Occupier of Lands, Tenements, and Hereditaments.

Lands and Tenements.									
Form to be filled up by Owners being Occupiers.					Form to be filled up by Owners not being Occupiers.				
No. 1.					No. 2.				
Parish in which the Property is situated.	Christian and Surname of the Party being rated.	Description of Property, whether Land, House, or Nurseries, or Market Gardens.	Annual Value.	Amount at which Rated to the Poor.	Amount of Rent Charge.	Deductions on account of the Profits of the Properties.			
						Amount of Land Tax not redeemed, and whether paid by Landlord or Tenant in the preceding year.	Amount of Assessment for Drainage, Embankments, or Fencing, and whether paid by Landlord or Tenant the preceding year.	Whether Title Free and the Amount of any Modus.	
In the Parish of.....									
In the Parish of.....									
In the Parish of.....									
	Christian and Surname of the Tenant.	Name of the Owner, and his or her Residence.	Description of Property, whether Land, House, or Nurseries, or Market Gardens.	Whether in writing or otherwise, and if under Lease of Agreement, the date to be stated and which it is granted.	Rent	Annual Value.	Amount at which Rated to the Poor.	Amount of Rent Charge.	
In the Parish of.....									
In the Parish of.....									
In the Parish of.....									

*Particular Deductions which may be claimed
in respect of Tithes, &c. :—*

Form to be filled up by persons receiving Tithes in Kind, or any Payment in lieu of Tithes, &c.	Description of Profits.	Description of Property with the Name of the Person to be Charged.	Annual Value of Profits.	
<p>Tithes taken in kind for one year, on an average of the three preceding years.....</p> <p>Dues and Money Payments in Right of the Church or by Endowments, or in lieu of Tithes (not arising from Lands) on the like average</p> <p>Under this head Surplice Fees and Easter Offerings must be returned ...</p> <p>Compositions, Rates, or other Payments, in lieu of Tithes, arising from Lands (except the Rent Charge under the Tithe Commutation Act) on the account of the preceding year</p> <p>Tithe Rent Charge, according to the amount paid in the preceding year .. }</p>				<p>Amount of Tenths, First Fruits, Dues, and Fees on Presentations, paid within the preceding year £</p> <p>Amount of Payments for Procurations and Synodals, an an average of seven preceding years £</p> <p>Repairs of Collegiate Churches and Chapels, and Chancels of Churches, or any College or Hall in any of the Universities; the amount of the sums expended in the year preceding that in which the Assessment is made..... £</p> <p>Amount of the Parochial Rates, Taxes, and Assessments charged in the preceding year, in respect of a Rent Charge under the Tithe Commutation Act</p> <p>Amount of Land Tax paid in the previous year £</p>
<p>Form to be filled up by every Lord or Lady of a Manor or Tenant of the same.</p>				<p>Annual Value of Profits.</p>
<p>Form to be filled up by every Person, Corporation, or Company, carrying on any of the concerns enumerated, or their Agents or Officers.</p>				<p>Annual Value of Profits.</p>
	<p>The amount of the Profits of such Manor or Royalty, including all Dues and other Services, or other Casual Profits (exclusive of Annual Rents) on an average of the seven preceding years.....</p>			
				<p>Quarries of Stone, Slate, Lime Stone, or Chalk, Iron Works, Gas Works, Salt Springs or Works, Alum Mines or Works, Water Works, Streams of Water, Canals, Inland Navigations, Docks, Drains, and Levels, Fishings, Rights of Markets and Fairs, Tolls, Ways, Bridges and Ferries, and other concerns of the like nature, on the Amount of the Profits in the preceding year</p> <p>Mines of Coal, Tin, Lead, Copper, Mordic, Iron, and other Mines on an average of the Profits of the 5 preceding years</p>

No. 3.

No. 4.

No. 5.

Duties in
Schedule
(B.) and
Rules
deemed
Part of the
Act.

63. And be it enacted, that the duties hereby granted, contained in the Schedule marked (B.), shall be assessed and charged under the following rules, which rules shall be deemed and construed

The assessments under Schedules (A.) and (B.) are usually made once in every three years. Immediately after the Income Tax Act passes, forms are prepared for the use of the public, who are supplied with them either by the township assessor, or by the surveyor of taxes acting as such assessor. Form No. 9, of which the first is an example, is for the use of persons holding or occupying messuages or tenements; and it is of the utmost importance that the return should, as early as possible, be filled up, and correctly made out, and then returned to the proper officer (the name of such officer and his address always appearing on the back), as thereby much and serious inconvenience will be avoided. It will be observed that the name of the street and the number of the house, if situate in a town, should be inserted in the return, as well as the name and address of the owner of the premises. If let to a tenant the exact amount of rent actually paid must be stated, also the annual value, and the sum at which the house is charged to the poor. It must also be stated whether the house be rented yearly or taken on lease; if on lease, then the unexpired years of such lease should in every instance be truly stated.

Form No. 10, given in the two preceding pages, is for the use of persons occupying or holding the following descriptions of property:—*First*: Persons occupying lands and buildings as owners; *Secondly*: Occupiers of lands and buildings as tenants from year to year, or under lease; *Thirdly*: Lessees or owners of tithes; *Fourthly*: Owners of manors on an average rent of the seven preceding years; and *Lastly*: Quarries of every kind on the amount of profits for the year preceding that on which the return is made, on coal and other mines on the average of profits for the five preceding years, and on iron works, gas works, &c., on the profits of the year preceding. The reader is referred for particulars, as regards the three last mentioned cases, to Rule III., Schedule (A.), section 60.

to be a part of this Act, and to refer to the said last mentioned duties as if the same had been inserted under a special enactment.

SCHEDULE (B.)

No. VII. Rules for assessing and charging the Properties under Schedule (B.) *Sched. (B.) Rules.*

The duties last before mentioned shall be charged in addition to the duties to be charged under Schedule (A.) on all the properties in this Act directed to be charged to the said duties according to the general rule in Number I. Schedule (A.) before mentioned, on the full amount of the annual value thereof estimated as by this Act is directed (except a dwelling house, and the domestic offices thereunto belonging, and which dwelling house and offices shall not be occupied, by virtue of one and the same demise, with a farm of lands for the purpose of farming such lands, or with a farm of tithes for the purpose of farming the same; and except warehouses or other buildings occupied for the purpose of carrying on a trade or profession): provided that in all cases where lands are subject to a rent charge in lieu of tithes under the Act passed for the commutation of tithes, and in all other cases where lands in England are not subject to tithes, or to any modus or composition real in lieu thereof, there shall be deducted out of the

To be charged in addition to Schedule (A.) on the same Properties, except for Dwelling Houses distinct from Farms, and for Buildings occupied for Trade or Professions.

One Eighth to be deducted from Rent of Tithe-free Lands in England.

Sched. (B.)
Rules.
 —

duties contained in this schedule a sum not exceeding one eighth part thereof; and in all cases where such lands are subject to a modus or composition real, and not subject to any tithes, there shall be deducted out of such duties so much thereof as, together with the like rate on such modus or composition real, shall not exceed one eighth part of such duties as aforesaid; and in all cases where such lands are subject to a modus or composition real in lieu of certain specific tithes, and also are subject to certain other specific tithes, or where such lands are free of certain specific tithes, and are subject to certain other specific tithes, the annual value of such lands shall, for the purpose of charging the duties under this schedule, be estimated at the rack rent at which the same would let by the year if wholly free from tithes, and there shall be deducted therefrom the amount or value of one eighth of the said duties chargeable on the said estimate, as in cases of tithe-free lands: provided also, that any person being lessee and occupier of tithes or teinds taken in kind, or being the occupier of the lands from whence such tithes or teinds shall arise, and compounding for the same, shall be charged in respect of the occupation at the rate of two pence for every twenty shillings of the annual value thereof, estimated as aforesaid: provided also, that the several properties hereinafter described in Number VIII. shall be assessed and charged in manner therein mentioned.

Lessees
 and Occu-
 piers of
 Tithes to
 pay 2d. for
 every 20s.

*No. VIII. Rules for estimating the Properties herein-
after next mentioned under Schedule (B.)*

*Sched. (B.)
Rules.*
—

The profits arising from lands occupied as nurseries or gardens for the sale of the produce, and lands occupied for the growth of hops,¹ shall be estimated according to the rules contained in Schedule (D.), and the duty shall be charged at the rate contained in the said schedule; and when the said duty shall have been so ascertained the same shall be charged under Schedule (B.) as profits arising from the occupation of lands, except where the lands so occupied for the growth of hops shall be part of a farm held under one demise, or by the same person as owner, and shall not exceed one tenth part of such farm, in which case the duty thereon under this schedule shall be charged together in one sum as for a farm by the said general rule in Schedule (A.) mentioned.

Nurseries,
Market
Gardens,
and Hop
Grounds.

*No. IX. Rules for charging the said duties under
Schedules (A.) and (B.)*

First.—The said duties, except where other provisions are made as aforesaid for estimating particular properties, shall be estimated according to the general rule contained in Schedule (A.), and shall be charged on and paid by the occupier for the time being, his executors, administrators, and assigns :

To be paid
by the
Occupier.

¹ This clause as regards hop grounds is repealed by the 39th sec. 16 and 17 Vict. c. 34, which enacts that such grounds shall be charged as other lands under Schedule (B.)

*Sched. (B.)
Rules.*

Who shall
be deemed
Occupiers.

Assess-
ment to be
levied
on the
Occupier.

How paid
on Change
of Occupa-
tion.

Second.—Every person having the use of any lands or tenements shall be taken and considered, for the purposes of this Act, as the occupier of such lands or tenements.

Third.—The said several duties shall on each assessment thereof be levied on the occupier for the time being without any new assessment, notwithstanding any change in the occupation thereof: provided that every tenant on quitting the occupation shall be liable for the arrears at the time of so quitting, and for such further portion of time as shall then have elapsed, to be settled and levied by the respective commissioners, and repaid to the occupier by whom the same shall have been paid; and the executors or administrators of any tenant who shall die before the payment of such assessment shall be liable in like manner as the testator or intestate would have been if living: provided also, that every tenant quitting before the time of making the assessment shall be liable for such portion of the year as shall have elapsed at the time of his so quitting, to be adjusted and settled by the respective commissioners.

No. X. Rules for estimating the annual Value of Properties before described in Schedules (A.) and (B.) or either of them.

Tenant's
Rates and
Taxes
paid by
Landlord

First.—Where any landlord shall be subject to any covenant or agreement to pay or satisfy, out of the rent reserved on any lands or tenements, any

parochial rates, taxes, or assessments which by law are a charge on the occupier, or any composition for tithes; or where any rector, vicar, or other person entitled to any rent or other annual payment to be made in lieu of tithes (except a rent charge confirmed under the Act passed for the commutation of tithes), or any composition for tithes, shall pay or satisfy out of the amount thereof any such parochial rates, taxes, or assessments charged on such tithes, rent, composition, or other annual payment aforesaid, then and in every such case the annual value shall be estimated for the purposes of this Act exclusive of such rates, taxes, or assessments, and of such composition for tithes, to be computed on the amount thereof *bonâ fide* paid by such landlord or other person aforesaid in and for the year preceding the year of assessment; or where the owner shall be also occupier of such lands or tenements, and shall have paid any parochial rates, taxes, or assessments charged on the same, or any composition for tithes thereon, then the said annual value shall be also estimated exclusive of such rates, taxes, and assessments and composition for tithes, to be computed in like manner as aforesaid:

*Sched. (B.)
Rules.*

to be
deducted
from the
Rent.

Second.—Where any tenant of lands or tenements shall be subject to any covenant or agreement to pay or satisfy any aids, taxes, rates or assessments by law chargeable on or payable by the landlord, the amount thereof which shall have been *bonâ fide* paid by such tenant in and

Landlord's
Rates and
Taxes paid
by Tenant
to be
added to
the Rent.

*Sched. (B.)
Rules.*
—

for the year preceding the year of assessment shall, in making the estimate for the purpose of charging the duty in respect of occupation, be added to the rent reserved, in case the same shall have been let within the period of seven preceding years, and if not so let, the estimate shall be made according to the general rule in Schedule (A.), with the like addition thereto of the amount of such payment :

Amount of
Rent
depending
on Price
of Corn
or Grain,
how to be
ascertained.

Third.—Where the amount of rent of lands or tenements reserved in money shall depend in the whole or in part on the price of corn or grain, the estimate for the purpose of charging the duties in Schedule (A.) shall be made on the amount payable according to the average prices or fiars fixed in the year preceding the year appointed for payment of the duty, and in the same manner by which such rents have usually been ascertained between the landlords and tenants; but where the whole or a part of the rent shall be reserved in corn or grain, then the said estimate shall be made on the like average price or fiar computed on the quantity of corn or grain delivered or to be delivered in the year appointed for payment of the duty; or where such computation cannot be made, the estimate aforesaid may be made on the annual value of such lands estimated according to the said general rule :

Amount of
Rent
depending
on Pro-
duce.

Fourth.—Where the amount of rent reserved on lands or tenements shall depend on the actual produce thereof, either in respect of the price or

quantity of such produce, the estimate for the purpose of charging the duties in Schedule (A.) shall be made on the amount or value of such produce in the year preceding the year appointed for payment of the duty, according to the prices fixed and according to the quantities produced in that year, by the same rules and in the same manner by which such rents have usually been ascertained between the proprietors and their lessees or tenants, and where the prices or fiars shall vary in the two years of assessment, or the amount of produce shall vary in those years, the assessment shall, on appeal or surcharge, be rectified accordingly:

Fifth.—Every estimate of such property in Scotland shall be made without reference to the cess or tax roll or valued rents heretofore used in Scotland, or any stent thereon, and shall be made according to the general rule contained in Schedule (A.) to the best of the belief and judgment of the commissioners, assessors, and others employed in charging the said several duties.

*Sched. (B.)
Rules.*
—

In Scotland the Estimate to be made according to the General Rule in Sched. (A.)

64. That upon every account of the annual value of the several properties aforesaid, to be charged under Schedules (A.) and (B.) delivered in manner before directed to the assessor, he shall make an assessment of the said property on the amount of the sum ascertained by such account, if he shall be satisfied with such amount; but if he shall not be satisfied therewith, or if no such account shall have

Assessment of Lands and Tenements, on what Amount to be made by the Assessor.

Sched. (B.)
Rules.
—

Where the
annual
Value
cannot be
otherwise
ascertain-
ed.

been returned, or if the occupier or other person aforesaid shall not be resident within the limits of the district of such assessor, and no such return shall have been made, then the said assessor shall estimate, to the best of his judgment, the annual value of the said property of which no sufficient account shall have been delivered, and make an assessment of the same accordingly; and in doing so it shall be lawful for such assessor in every case relating to lands or tenements to be estimated according to the said general rule by the annual value thereof, where such annual value cannot be otherwise ascertained, and he is hereby required in every such case, to make such assessment according to the following rules; (*videlicet*)

No. XI.

To be
made on
the same
Sums if
rated to
the Poor
on full
Value.

First.—Where the last rate made for the relief of the poor in any parish or place shall be made throughout by a pound rate on the annual value, as the same would be estimated according to Schedule (A.), the assessment thereon to be made under this Act shall be made on the same sums respectively as in such rate:

To be
increased
to full
Value if
made on
propor-
tionate
Sums.

Second.—Where the said rate shall be made throughout by such pound rate on any proportionate part of the annual value as aforesaid, the proportion thereof shall be observed as in the said rate, but the assessment thereon to be made under this Act shall be made at the same sums

respectively as they would have been estimated at if the said rate had been made on the full amount of such annual value :

*Sched. (B.)
Rules.*
—

Third.—Where properties of different kinds shall be rated in the said rate according to different proportions of the value thereof as aforesaid, or shall be rated therein at different rates of such value, but nevertheless the properties of the same kind shall be rated in a due proportion to each other, both as to the value and rate of charge, in every such case the rule of rating lands, both as to the value and rate of the charge, shall, in making the assessment, under this Act, be observed throughout, as well with respect to such lands as to the other properties therein rated, so far as relates to such rates as shall be made either on the full value of the properties or on any proportionate part thereof :

If in different Proportions, the Rate for Lands to be the Guide throughout.

Fourth.—In all cases not falling within the three preceding rules, but nevertheless where the properties shall appear to the assessor to be rated in the said rate in the same proportion to each other, though the proportion of such rate to the value of the property rated be not known, and the assessor is able to ascertain the rack rent of all or any of the properties which shall have been so let within the period of seven years preceding within the limits of the parish or place where the said assessors shall act, he shall make an estimate of such properties on the amount of such rents respectively, and the amount contained in the estimates so made shall form the basis on which

Where the Proportion of the Rate are not known.

*Sched. (B.)
Rules.*

the estimates of other properties, of which the rack rent shall not have been so ascertained, shall be made, and he shall make his estimate of all other property in a sum bearing the same proportion, as near as the same can be computed, to the amount of such first estimates, as the sums at which all such other properties of which the rent has been so ascertained are valued at in such rate bear to the sum charged in the said rate on the said properties first estimated; and he shall apportion the sum so estimated on such other properties in the same proportion, as near as the same can be computed, as they are respectively rated at in such rate, and shall make his assessment under this Act accordingly; and in cases where the same rule of proportion shall not have been observed in rating different kinds of property, then the assessor shall make an estimate as above directed upon each of such kinds of property for the purpose of forming a basis on which the estimates of other properties of the same kind may be made.

Assessor
allowed to
estimate
Dwelling
Houses,
&c., under
10*l.* with-
out a
Return.

65. That where any dwelling house or tenement, together with the offices, gardens, and lands occupied therewith, or any lands separately occupied, shall be under the annual value of ten pounds, and the assessor shall be able to estimate the said value, either by the rules before mentioned, or from his own knowledge, or otherwise, it shall be lawful for him to estimate such property accordingly, to the best of his judgment, and to make an assessment

thereon, without requiring a return of the annual value as aforesaid, unless the surveyor or inspector shall object to such estimate, and shall require a notice for that purpose to be delivered; and if any assessor, not having given such notice, shall neglect to estimate the true annual value of the said properties, and to assess the same according to this Act, he shall forfeit any sum not exceeding ten pounds.

66. That in case any tenant at rack rent shall produce to the assessor the lease or agreement in writing under which he immediately holds any premises to be charged as aforesaid according to the general rule, the production of which lease or agreement every such assessor is hereby authorised to demand whenever the same shall appear to him necessary; and in case it shall appear by such lease or agreement that the same premises shall have been let within the period of seven preceding years, and no other consideration in money than the rent reserved shall be contained in such lease or agreement, it shall be lawful for such assessor to make his assessment according to such rent, any thing before contained to the contrary notwithstanding; but such assessment shall not be binding, in case it shall appear to the commissioners that the said lease or agreement doth not express the full consideration, whether in money or value, for the demise, or the rent *bonâ fide* paid for the same, or that the rent reserved is less than the rack rent on occasion of repairs or improvements done or to be done by the lessee or assigns, or is made in any other respect

Assessors
may make
their
Assess-
ments of
Lands on
the Pro-
duction of
the Lease
by the
Tenant,
according
to the
reserved
Rent.

If such
Lease
shall be
bonâ fide
at Rack
Rent.

with intent to conceal the annual value of such premises, or to diminish the estimate to be made thereon, or hath been assigned to such tenant, or any former tenant, for any consideration in money or value paid or agreed to be paid: provided always, that regard shall be had to the cases before mentioned, where the amount of the reserved rent shall be increased by reason of any covenant or agreement by the landlord to discharge the tenant's taxes, rates, assessments, or duties before mentioned, or where the same shall be decreased by reason of any covenant or agreement by the tenant to discharge the landlord's taxes, rates, or assessments, or on occasion of any expenses incurred or to be incurred by the lessee or assigns, whether mentioned or not mentioned in such lease or agreement, and to the deductions to be made on account of any aid or public rate or assessment before described: provided also, that upon every demise for years of lands made or to be made in consideration of a rent reserved, and also in consideration of certain improvements to be made in the lands demised at the proper cost and charge of the lessee or tenant, if it shall be proved to the satisfaction of the commissioners for general purposes acting for the division where such lands are situate that the rent reserved hath been settled on the estimate of the medium annual value of the said lands, computed on an average for the whole term granted in expectation of the progressive improvement of the said farm at the cost and charge of the said lessee or tenant, and the said annual rent is fixed and made payable to the same

Rules to be
observed
in assess-
ing Land
at reserved
Rent, and
for
Improve-
ment.

amount in each year on the said average, whereby the said rent so estimated and made payable did or doth exceed the just annual value of the said lands as the same were or are worth to be let at rack rent at the commencement of the term granted by the said demise, then and in such case the estimate of the annual value of the said lands, and the assessment thereupon, shall be made and computed according to the following rules; (that is to say,) in regard that the rent reserved hath been settled on a fair average of the annual value of the said lands, computed on the whole of the term so granted, the said commissioners, on due proof of the circumstances before mentioned, shall cause the said duty payable in respect of the property in the said lands to be computed and charged on the amount of the rent so reserved and made payable as aforesaid, for each year of assessment, without variation, during the said term, subject nevertheless to such deductions as by this Act are allowed; and the said commissioners shall also cause the said duty payable in respect of the occupation of the said lands to be computed and charged on the full and just value of the said lands, to be ascertained at the times and in manner hereinafter mentioned; (that is to say,) on all such demises made before the passing of this Act, the annual value of the said lands shall be the rack rent at which the same are worth to be let by the year, to be ascertained at the commencement of the first year of assessment after the passing of this Act, by a valuation to be made thereof under the powers and according to the directions herein

contained, and to the satisfaction of the said commissioners, which valuation shall be in force for the term limited for the continuance of this Act, if the said demise shall not sooner expire; and the amount ascertained by such valuation shall be deemed to be the rack rent at which the said lands are worth to be let for the said term, if the said demise shall not sooner expire, and the assessment thereupon shall in each year of the said term be made on the said valuation; and on all such demises to be made after the passing of this Act the annual value of the said lands shall be the rack rent at which the same are worth to be let by the year, to be ascertained at the commencement of the said demise by a like valuation to be made thereof in manner aforesaid.

Tenants
at Rack
Rent
under a
parol
Demise, or
not able
to procure
Leases, to
deliver an
Account
of the
Value.

67. That in case any tenant at rack rent under any parol demise from year to year, within the period mentioned in the said general rule, or any tenant who, by reason of any mortgage or other contract shall not have the custody or possession of or the power over any lease or agreement in writing under which he holds the premises demised within the said period, and who shall give reasonable proof to the commissioners why he is unable to produce the same, shall deliver to the assessor an account in writing signed by such tenant of the actual amount of the annual rent reserved on such demise, such account so delivered shall be deemed a compliance with this Act, in all cases where he may be called upon under the authority of this Act to produce such lease or agreement; and it shall be lawful for such assessor to make his assessment

according to such rent, anything before contained to the contrary notwithstanding; but such assessment shall not be binding in case it shall appear to the said commissioners that the said account doth not express the full consideration for such demise, or the rent *bonâ fide* paid for the same, or that the rent reserved is less than the rack rent on occasion of any payments as aforesaid made or to be made by such tenant, or is made in any other respect with intent to conceal the annual value of the premises held under such demise, or to diminish the assessment to be made thereon: provided always, that lands held for a longer period than seven years by any tenant under a demise from year to year, or at will, shall be estimated and assessed at the annual value thereof, unless the tenant shall show and prove to the satisfaction of the said commissioners that the same lands are held under a demise which commenced by agreement made and a rent fixed within the period of seven years, on the determination of the former demise thereof, by due notice within the said period.¹

Lands held under a Tenancy from Year to Year, or at Will, to be rated by Value, unless the Rent be fixed on a Demise within Seven Years.

68. That every person who shall wilfully deliver any such account as aforesaid which shall be false,

Penalty on Tenants delivering

¹ Those two sections, the 66th and 67th, point out all cases wherein a lease or agreement is to be considered as the criterion of a letting at rack rent. First, it must be a letting within seven years. Second, there must be no other consideration in money than the rent reserved. Third, there must be no covenant for repairs by the lessee. Fourth, the rent must not be less in consideration of repairs done by the lessee. Fifth, it must express the full consideration. Sixth, it must not have been assigned for a valuable consideration. Seventh, there must be no fraudulent intention to conceal the true value.

false
Accounts
of the
Value of
the
Premises,
or conceal-
ing the
true Value
thereof.

or who shall wilfully refuse, neglect, or omit to produce any lease or agreement with intent to conceal the annual value of the premises therein comprised, or to diminish the estimate to be made thereon, shall forfeit the sum of twenty pounds, and shall be liable to be charged in treble the duty hereby directed to be charged as aforesaid, computed on the annual value of the premises held under such demise, estimated according to this Act; and the inspector and surveyor are hereby respectively required to surcharge the same, and the commissioners are required to make an assessment accordingly.

Tenants in
Scotland
to produce
their
Leases on
Notice;

69. That every tenant of lands, tenements, or heritages in Scotland shall, within ten days after the assessor shall have left at his usual place of abode, or at any dwelling house or other place on the premises to be charged with the assessment, a note in writing requiring the same, produce to such assessor the tack or lease or other agreement or articles in writing, under which such tenant holds such lands or tenements, or where the same shall not be in the power, custody, or possession of such tenant, or there shall be no such tack, lease, or agreement, or articles, then he shall leave with such assessor, or at his dwelling house, within the time before mentioned, a note in writing of the actual rent annually reserved and payable, and of any other valuable consideration given or to be given to the landlord of such lands and tenements as a further consideration for such tenancy, under the penalty of treble the duty hereby chargeable thereon, in case

of any wilful neglect to comply with such notice; and it shall be lawful for such assessor to make his assessment on the production of such lease or agreement or articles, according to the rent therein reserved and made payable; and in case of non-production of such lease or agreement or articles in writing, then upon the rent reserved or made payable, according to the account thereof delivered as aforesaid, if he shall be satisfied that the said lands, tenements, or heritages have been *bonâ fide* let at the reserved rent notified to him as aforesaid, without other valuable consideration; but in case such assessor shall not be satisfied with the notification given to him, or in case no such notification shall be given, then such assessor shall make the assessment as directed in the foregoing rules: provided always, that if the farm occupied by such tenant shall be distant more than ten miles from the dwelling house of such assessor, it shall be competent to such tenant to lodge his lease or note in writing of the rent with the nearest justice of the peace, or with the clergyman of the parish where the farm is situated; and the said justice of the peace or clergyman respectively shall be obliged to show the said lease or note of the rent to the said assessor when required.

or leave them with a Justice of Peace or Clergyman in a certain Case.

70. That the said several duties shall be assessed on all lands, tenements, and hereditaments, whether occupied at the time of assessment or not; and so far as respects the duties chargeable under Schedule (A.), in case any lands charged to the said duties shall be unoccupied, and no distress can be found

All Properties to be assessed, whether occupied or not.

on the same at the time such duties shall be payable, it shall be lawful for the collector of the parish or place where the said lands are situate for the time being, at any time after, to enter upon the said lands, when there shall be any distress thereupon to be found, and the distress to seize and sell, under the like powers as he might have distrained on the same lands if in the occupation of such person at the time the duties became due: provided always, that the said duties, or either of them, shall not be levied on any house which shall be or become unoccupied for such year, or portion of the year, as the same shall be unoccupied, but the assessment thereupon for such year, or portion of the year as aforesaid, shall, upon appeal, be discharged or diminished by the commissioners, on due proof of the time during which such house remained unoccupied.

Assess-
ments on
Houses to
be dis-
charged
for the
Period
they are
unoccu-
pied.

Mode of
levying
the Duties
charged
on Tithes.

71. That where by any assessment the duties shall be charged on tithes or teinds, and the same shall not be paid within the respective times limited by this Act, it shall be lawful for the collector and officer respectively to distrain upon such tithes or teinds, or any other goods or chattels of the owner of such tithes or teinds, wherever the same can be found, and to seize, take, and sell so much thereof as shall be sufficient for levying the said assessment, under and subject to the like powers granted by the said Acts relating to the duties of assessed taxes in other cases.

Mode of
levying
the Duties

72. That when any assessment shall be charged on any composition for tithes or tiends, or any rent

or payment in lieu thereof, the occupier of the lands and premises charged with such composition, rent, or payment shall be answerable for the duties so charged, and may deduct the same out of the next payment on account thereof; and where any assessment shall be charged on the profits of manors or royalties, or of markets or fairs, or on tolls, fisheries, or any other annual or casual profits not distrainable, the owner or occupier, or receiver of the profits thereof, shall be answerable for the duties charged thereon, and may retain and deduct the same out of such profits; and in every such case the collector shall distrain upon such persons respectively by any of the ways and means prescribed by the said Acts relating to the duties of assessed taxes.

on Compo-
sitions for
Tithes,
or on
Manors or
Royalties,
Markets,
Fairs,
Tolls,
Fisheries,
&c.

73. That no contract, covenant, or agreement between landlord and tenant, or any other persons, touching the payment of taxes and assessments to be charged on their respective premises, shall be deemed or construed to extend to the duties charged thereon under this Act, nor to be binding contrary to the intent and meaning of this Act; but that all such duties shall be charged upon and paid by the respective occupiers, subject to such deductions and repayments as are by this Act authorised and allowed; and all such deductions and repayments shall be made and allowed accordingly, notwithstanding such contracts, covenants, or agreements.

Contracts
between
Landlords
and
Tenants or
other Per-
sons not to
be binding
contrary to
this Act.

74. That the respective assessors shall make their assessments on all lands, tenements, and hereditaments, or heritages, within the limits of

Assessors
to make
their
Assess-
ments, and

deliver
them with
the
Returns
to the
Commis-
sioners.

Assessors
to apply
to Commis-
sioners &
Surveyors
for In-
structions.

Assessors,
on bring-
ing in
their
Assess-
ments,
shall, if
required,
give
Notice to
Overseers
of the Poor
to produce
the Rate
Books.

those places for which they are to act, and shall set down therein the full and just annual value of all such lands and premises, estimated in each particular case according to the directions of this Act, together with the names and surnames of the occupiers and proprietors thereof, and shall deliver the same, together with all returns which shall have been made to them, as well of such annual value as of any deduction claimed to be made therefrom, to the said commissioners for general purposes, such returns being first progressively numbered; and whenever the said assessors shall not be able to make their assessments according to the provisions of this Act, or shall be obstructed therein, it shall be lawful for them to make application to the said commissioners, or to any inspector or surveyor, who shall severally instruct such assessor in making his assessments, and assist him in the execution of this Act, according to the powers and authorities hereby vested in them respectively.

75. That the assessors to be appointed for the said duties in England shall, at the time of bringing in their assessments, if required so to do by any surveyor or inspector of the said duties, or by the respective commissioners, give notice to the overseers of the poor of the parish or place where they shall act, to produce or cause to be produced to the said commissioners the book or books, or a true copy thereof, in which shall have been entered the rates made for the relief of the poor of such parish or place, and also a true copy of the last rate made for the relief of the poor in such parish or place,

and such overseers shall without fail produce such book or books to the said commissioners,¹ or deliver the same to the said inspector or surveyor, for their use, and the said assessors shall declare in writing, signed by them, whether the said rates are made on the full value of the properties therein, or on any and what proportionate part thereof, to the best of their knowledge and belief; and the said commissioners shall, in case the said surveyor or inspector shall allege and show to the satisfaction of the said commissioners that the said assessments or any of them have not been made according to the directions of this Act, examine the said assessors, and also the overseers of the poor for the same parish or place, or any of them, being duly summoned for that purpose, on their oaths, touching the proportions between the said rates and the value of the properties charged therein, and whether the properties, or any and which of them, have been valued therein at the amount or at any and what proportion of the annual value thereof respectively, and what ought to be the just proportion between the rates on the different properties therein charged, if the amount of the values thereof, and the same proportion between the rates, had been observed throughout the rate, and also what property shall have been omitted to be rated, and

Com-
mis-
sion-
ers
may
examine
Assessors
and
Overseers
touching
the mak-
ing of the
Assess-
ments.

¹ By the 16th and 17th Vict., cap. 34, sec. 12, clerks to the boards of guardians in Ireland are to transmit to the commissioners of inland revenue annually, copies of the last rate made for the relief of the poor in each union, and in every electoral district or division thereof on or before the 1st day of June in each year. If they neglect doing so they respectively incur a penalty of fifty pounds.

Inspector
or Sur-
veyor may
rectify
Assess-
ments if
not duly
made.

which of the properties in the parish or place shall be entitled to be assessed on the profits or on an average of the profits according to this Act; and the said inspector or surveyor shall carefully examine the assessments made by the same assessors with the last rate made for the relief of the poor, in order that he may the better ascertain whether the said assessments have been made on all the properties situate in each parish, and according to the directions prescribed by this Act, and from the result of the said inquiries may rectify the same in any particulars which in his judgment may be requisite, before the commissioners allow and sign such assessment as herein directed, and in so doing may pursue, if he think fit, the rules in Number XI. of this Act before mentioned, relating to the said rates for relief of the poor.

Commis-
sioners &
Officers
may
inspect
public
Rate
Books,
and take
Copies or
Extracts.

76. That the several commissioners, inspectors, surveyors, and assessors acting respectively in the execution of this Act, or any person authorised by them respectively, shall have liberty, from time to time, and at all seasonable times, to inspect and take copies of or extracts from any book kept by any parish officer or other person, of or concerning the rates made for the relief of the poor, or any other public taxes, rates, or assessments, in any place within the limits for which they shall be appointed, without the payment of any fee whatever; and if any person in whose custody or power any of the said books shall be shall refuse or neglect to permit the said inspection, or the copies or extracts to be made as aforesaid, or to attend the said

Penalty
for Refusal
to permit
such
inspection.

commissioners with any such book when required so to do in pursuance of this Act, such person so offending shall forfeit any sum not exceeding twenty pounds nor less than five pounds.

77. That it shall be lawful for the assessors in each parish or place in Scotland, and they are hereby required, to take to their assistance the schoolmaster in such parish or place, for the purpose of making such assessments of the lands and other premises within their respective limits; and at the time of bringing in their assessments they shall make oath of the truth of the same, and that such assessments are made according to the best of their skill and judgment, and shall submit to be examined on oath before the said commissioners in all matters and things concerning the said assessments which the said commissioners shall require for their information.

Assessors in Scotland to be assisted by the Schoolmasters; and to be examined concerning their Assessments.

78. That in cases where the occupier or other person chargeable shall, upon due notice under this Act, omit to produce an account in writing as aforesaid of the amount of the annual value of the property in his occupation, estimated according to the general rule in Schedule (A), or such other rules in the said schedule as are applicable to such property, or shall have delivered an account with which the commissioners shall be dissatisfied, the several assessors, inspectors, and surveyors having first obtained an order in that behalf, signed by the said commissioners, and taking to their assistance such person or persons of skill as shall be named in such order, shall, after two days' notice to the occupier,

Assessors and other Officers to view and survey Lands by Order of the Commissioners.

have full power, at all seasonable times in the day-time, to view and examine any lands or other property chargeable, in order to make a survey thereof, or otherwise to ascertain the annual value at which the same ought to be charged by virtue of this Act, and for so doing shall have liberty to enter upon any lands or grounds, whether inclosed or not, and to value the same, and to measure and survey the same if they cannot otherwise ascertain the annual value thereof.

Commissioners to allow and sign Assessments not objected to, and made to their satisfaction.

79. That within a reasonable time after the respective surveyors and inspectors shall have had the examination of the assessments delivered by the assessors, the commissioners shall proceed to take the same into consideration, and in case the surveyor or inspector shall not have objected thereto, and the said commissioners shall be satisfied that the said assessments have been made truly and without fraud, and so as to charge the several properties contained therein with the full duty which ought to be charged upon them respectively, the said commissioners shall allow and sign such assessments: that in case the surveyor or inspector shall object to any such assessment, and shall apply for a revision thereof, suggesting in writing to the commissioners any error, mistake, or fraud in making the same, it shall be lawful for the said commissioners, according to the best of their judgment, to rectify such assessment, so that the duty may be fully charged.

On Objection taken, the Commissioners may rectify Assessments.

Amount of Assessments and Day of

80. That so soon as the assessments for any parish or place under Schedules (A.) and (B.) shall be allowed and signed as aforesaid the commissioners

shall cause notice thereof, and of the day for hearing appeals therefrom, to be given in such manner as they shall judge expedient, which notice may be given either by delivering a copy of such assessment to the assessor of such parish or place, for the inspection of the parties charged thereby, together with a public notice of the day of appeal, to be affixed on or near to the church door or on any other public place in the parish, or by delivering to each party charged the amount of his assessment, together with a note of the day of appeal, and such notices shall be made and given at least fourteen days before the day of appeal so fixed.

Appeal to
be notified.

81. That if upon appeal any dispute shall arise touching the annual value of any lands, tenements, hereditaments, or heritages, and the commissioners¹ shall deem it necessary that a valuation thereof should be taken and made by any person of skill, it shall be lawful for them to direct the appellant to cause such valuation to be made by any person to be named by the said commissioners, the costs and charges whereof shall abide the final deter-

The Value
of Lands
may be
ascertained
by
actual
Valuation
by Order
of the
Commissioners.

¹ By the 16th and 17th Vict., cap. 34, sec. 21, appeals against assessments in Ireland are to be heard and determined by the commissioners for special purposes appointed by the treasury. And by the 55th section of the same Act, a person having removed out of the district in which he is charged may appeal to the commissioners for the district to which he has removed, and the commissioners in the latter districts have the same power and authority in adjudicating as is possessed by said commissioners acting in the district where the assessment is made. This latter clause was passed with a view to the convenience of the public. Under the original Act, persons having removed before their appeal was determined would be obliged to come before the commissioners where the assessment was made, even had they to travel three hundred miles for the purpose. By the above section it will be seen that that inconvenience is removed.

By whom
the costs
of such
Valuation
are to be
paid.

mination of the said commissioners, and it shall be lawful for them to make an assessment according to such valuation, and to require the same to be verified on the oath of the person making the same; but in case the appellant shall not proceed with effect to cause such valuation to be made as aforesaid, the said commissioners shall make an assessment according to the best of their judgment: provided always that it shall be competent to the said commissioners, in every such case where the valuation so made shall exceed the value put upon the same lands, tenements, hereditaments, or heritages by the appellant, to direct the costs and charges attending the same to be paid by him; but if they shall be of opinion that such costs and charges have not been incurred through any default of the said appellant, they shall direct the same to be paid by the collector of the parish or place, who, on the certificate of the commissioners present at the time of the determination, shall pay the same, and the sum so paid shall be allowed to such collector in his accounts with the proper officer for receipt, on delivering to him such certificate together with the receipt and voucher for such payment.

In case of
Appeal,
Occupier
showing
Lease, or
if no
Lease
proving
his annual
Rent,
Commis-
sioners

82. That if on appeal the occupier of any premises held under a demise at rack rent shall produce and show to the commissioners the lease, tack, or agreement in writing, or shall prove by any lawful evidence to be produced on his part, in case there shall be no such lease, tack, or agreement in writing, the annual amount of the rent at

which such premises are let, it shall be lawful for the said commissioners, in case such rent hath been fixed by agreement commencing within the period of seven years mentioned in the said general rule, and they shall be satisfied that such lease, tack, or agreement doth express the full consideration for the demise under which such occupier shall hold the same, or that the rent *bonâ fide* paid by such occupier for the same hath been duly shown to them in evidence, and that such demise is made wholly in consideration of such reserved rent, without any intention to conceal or diminish the annual value of such premises, or other fraudulent intention whatever, to abate and deduct from such assessment so much as in their judgment will reduce the rate to a just rate on such rent: provided always that if it shall appear to the said commissioners that any lands, tenements, hereditaments, or heritages shall have been assessed at an annual value less than the actual rent at which the same shall be let, or (if not let) at less than the rent at which the same might be let, it shall be lawful for the said commissioners to enlarge and increase such assessment to such sum as a like rate on such rent would amount unto, as well with respect to the rate on the property as the rate on the occupation of such lands, tenements, hereditaments, or heritages.

83. That whenever, by any flood or tempest, loss shall be sustained on the growing crops, or on the stock on lands demised to a tenant at a reserved rent, without fine or other sum paid, given, or

may
reduce the
Rate.

Where
Lands are
assessed at
less than
the Value,
the Assess-
ment may
be recti-
fied.

Relief to
be granted
to Occu-
piers and
Owners
for Losses

caused by
Flood or
Tempest.

contracted for in lieu of a reserved rent, or any part thereof, or the said lands, or any part thereof, shall by such flood or tempest be rendered incapable of cultivation for any year, and it shall be proved on oath to the satisfaction of the commissioners for general purposes acting for the division where the said lands are situate, that the owner of the said lands hath in consideration of such loss abated or agreed to abate to his tenant the whole or any proportion of the rent reserved or payable by such tenant for any year of such demise, it shall be lawful for the said commissioners to abate in the assessment made in respect of the property in the said lands for the same year for which such rent hath been abated, and to discharge therefrom the whole or the like proportion of duty as the said owner shall appear on such proof as aforesaid to have abated of or from the rent reserved and made payable to him on such demise; and it shall also be lawful for the said commissioners in every such case to abate in the assessment made in respect of the occupation of the said lands for the same year, and to discharge therefrom the like proportion of duty as shall have been abated or discharged from the assessment made in respect of the property on the said lands for the cause aforesaid.

The like
Relief ex-
tended to
Occupiers
and
Owners
where the
Owners
are incapa-
ble of

84. That whenever from the cause aforesaid the like loss shall be sustained on the lands of any infant, idiot, lunatic, or other proprietor incapable of consenting to any abatement in the rent as aforesaid, being in the occupation of any such tenant as aforesaid, and the same shall be proved on oath before

the said commissioners to their satisfaction, it shall be lawful for them to abate in the assessment made in respect of the occupation of the said lands, and to discharge the whole or any part of the said duty, and in proportion to the loss so sustained, and to the amount which the said commissioners shall be of opinion would or ought to have been abated as aforesaid, if the said lands had belonged to a proprietor of full age and of sound mind, and capable of such consent as aforesaid.

consent-
ing to
Abate-
ment of
Rent.

85. That whenever from the cause aforesaid the like loss shall be sustained on lands in the occupation of the owner, and the same shall be proved on oath before the said commissioners to their satisfaction, it shall be lawful for them to abate in the several assessments made in respect of the property in or occupation of the said lands, and to discharge the whole or any part of the said respective duties, and in proportion to the loss so sustained, and to the amount which the said commissioners shall be of opinion would or ought to have been abated as aforesaid if the said lands had been demised to a tenant, and a proportionate abatement had been made to such tenant under the circumstances of the said loss.

Abate-
ment of
Assess-
ment in
case of
Losses on
Lands in
the Occu-
pation of
Owners.

86. That if any person shall be guilty of making any false claim for such abatement as aforesaid, or shall be guilty of any fraud or contrivance in making such claim, or in obtaining any such abatement, or shall fraudulently or untruly declare the amount or value of such loss, or the amount or value of any abatement made or agreed to be made in the rent

Penalty
for making
false Claim
for such
Abate-
ment.

of the lands in his occupation, on account of such loss, with intent fraudulently to obtain any such abatement, he shall forfeit the sum of fifty pounds, and treble the amount of duty charged on him in respect of the said lands; and if the owner of any such lands, or any other person whatever, shall aid, abet, or assist any person charged to the said duties in making such false or fraudulent claim, or shall fraudulently or untruly declare the amount or value of any abatement made or agreed to be made in the rent of the said lands or the amount of such loss, with intent fraudulently to obtain for himself, or for his tenant, or for the owner or tenant of the said lands, any such abatement as aforesaid, every such owner or other person aforesaid shall forfeit the sum of one hundred pounds.

First Assessment under Schedules (A.) and (B.) to remain in force for Three Years;

87. That the first assessment to be made after the fifth day of April, one thousand eight hundred and forty-two, of the duties chargeable under either of the Schedules marked (A.) or (B.) of this Act, shall be and remain in force for the space of three years, without requiring returns from the parties charged therein for the second or third year of such assessment, and without altering the names of the parties charged, notwithstanding a change in the occupation or interest of or in the premises charged in such assessment may have happened; and the like sums shall be levied thereon for the second and third years respectively as shall or ought to have been levied thereon for the first year, and the assessment shall be subject to the like exemptions and allowances for the second and third years

respectively as were granted for the first year; and the amount charged in such assessment shall be paid by four instalments in each year, on the days and times herein specified for payment of such instalments, subject nevertheless to be varied and altered in the following cases; (*videlicet*,)

First.—If the inspector or surveyor shall find or discover that any person hath been under-rated in such assessment, or omitted to be charged therein for the first year, or hath obtained an exemption or allowance for the first year which ought not to be allowed for the second or third year, it shall be lawful for such inspector or surveyor to surcharge such assessment for the second or third year, in like manner in all respects as he is authorized to surcharge the assessment under the like circumstances for the first year of assessment, provided that such surcharge shall be made in the single duty, and no increase shall be made thereon above the rate of duty hereby granted, unless the commissioners shall be of opinion that the assessment for the first year was, in the particular surcharged, deficient through the wilful default or neglect of the party to be charged:

unless the Party be underrated or omitted, or have obtained an exemption to which he is not entitled;

Second.—If any person not chargeable in the first year of assessment shall become chargeable in the second or third year it shall be lawful for the assessor, inspector, or surveyor to require the like returns, and to proceed to the assessment of such person in like manner for the second or

or a Person not chargeable in the First Year become so subsequently;

third year, as if the whole assessment of the parish, place, or district had commenced in that year :

or in case
of Appeal.

Third.—If any person shall find himself aggrieved by the continuance of such assessment for the second or third year, by occasion of his being over-rated therein, he may appeal from the same in that year on delivering ten days' notice of such his intention to the inspector or surveyor, together with a true and perfect schedule of the annual value of the property charged on him for that year, in like manner as he might have appealed against the same assessment under the like circumstances for the first year, and no payment on such assessment for the first or second year shall be construed to preclude such appeal ; provided that for any vexatious appeal without reasonable cause it shall be lawful for the commissioners to award reasonable costs for the attendance of the inspector, surveyor, or assessor to be added to the assessment and levied therewith for the use of such inspector, surveyor, or assessor, and which shall be paid to them respectively in like manner as any other payments under this Act may be made to them :

Assess-
ments may
be col-
lected in
2nd & 3rd
Year by
the Book
delivered
for 1st
Year.

Fourth.—It shall be lawful for the respective collectors to levy and gather the assessment for the second and third years respectively on the occupiers for the time being by the same rate or book which shall have been delivered to them for the first year, unless the commissioners shall revoke the appointment of the said collectors, or

shall alter or vary the assessments, and deliver to them a new rate or book for the second or third year :

Fifth.—The duplicates of the commissioners shall be made for each year, and delivered to the proper officer for receipt and at the head office for stamps and taxes, containing the like particulars for the second and third years respectively as are herein required for the first year of assessment, varying only the amounts therein to be specified if the case shall require the same ; and all the powers, regulations, matters, and things contained in this act for rectifying any assessment, or increasing or diminishing the duty according to circumstances, or for levying the same, shall be in force for the second and third years respectively, in respect of the sums to be levied in those respective years, and shall be applied in those respective years, as fully and effectually as if the assessment had been made for those years respectively under the directions and regulations of this Act.

Commis-
sioners'
Duplicates
to be made
for each
Year.

88. That the duties hereby granted, contained in the Schedule marked (C.), shall be assessed and charged under the following rules, which rules shall be deemed and construed a part of this Act, and to refer to the said last-mentioned duties as if the same had been inserted under a special enactment.

Duties in
Schedule
(C.) and
Rules
deemed
part of this
Act.

SCHEDULE (C.)

Sched. (C.)
*Rules.**Rules for assessing and charging the Duties under
Schedule (C.)*By whom
to be paid.

The said last-mentioned duties shall be paid by the persons and corporations respectively intrusted with the payment of the annuities, dividends, and shares of annuities, therein charged, on behalf of the persons, corporations, companies, or societies entitled thereto, their executors, administrators, successors, or assigns, and shall be assessed by the commissioners hereby authorized or appointed for those purposes; and shall extend to all public annuities whatever payable in Great Britain out of any public revenue in Great Britain or elsewhere, and to all annuities payable in Ireland out of the revenue of the United Kingdom, to or for the use or benefit of any person not resident in Ireland, and also to all dividends and shares of such annuities respectively which shall become payable after the fifth day of April One thousand eight hundred and forty-two, except in the following cases of exemption from the said duties; *viz.*

To what
Stock the
Duty ex-
tends.Stock of
Friendly
Societies
exempted.

First.—The stock, dividends,¹ or interest of any friendly society legally established under any act of parliament relating to friendly societies; provided it shall appear by the rules of any such society deposited or to be deposited with the commissioners for the reduction of the national

¹ Profits under Schedule (D.) are also exempt—16th & 17th Vict., c. 34, sec. 49.

debt, or with the trustees of any savings bank, that the sums assured by any such society to any individual, or to any person nominated by or to claim under him, shall not exceed the sum of two hundred pounds, or the amount of any annuity or annuities granted or to be granted by any such society to any individual, or to any person nominated by or to claim under him, shall not exceed the sum of thirty pounds per annum: provided also, that when any property belonging to any such society shall be invested in the public securities in the Bank of England the said last-mentioned property shall be duly claimed and proved by any trustee or treasurer of any such society, or by any member thereof, before the said commissioners for special purposes:

*Sched. (C.)
Rules.*
—

Second.—The stock or dividends of any savings bank established or to be established under the provisions of an Act passed in the ninth year of the reign of King George the Fourth, intituled “An Act to consolidate and amend the Laws relating to Savings Banks,” arising from investments with the commissioners for the reduction of the national debt; and also the dividends or interest payable by the trustees of any savings bank upon any funds therein deposited belonging to any depositor or to any charitable institution:

Stock of
Savings
Banks ex-
empted.

Third.—The stock or dividends of any corporation, fraternity, or society of persons, or of any trust established for charitable purposes only; or which, according to the rules or regulations established by act of parliament, charter, decree,

Stock of
Charitable
Institu-
tions ex-
empted.

*Sched. (C.)
Rules.*
—

deed of trust, or will, shall be applicable by the said corporation, fraternity, or society, or by any trustee, to charitable purposes only, and in so far as the same shall be applied to charitable purposes only; or the stock or dividends in the names of any trustees applicable solely to the repairs of any cathedral, college, church, or chapel, or any building used solely for the purpose of divine worship, and in so far as the same shall be applied to such purposes; provided the application thereof to such purposes shall be duly proved before the said commissioners for special purposes by any agent or factor on the behalf of any such corporation, fraternity, or society, or by any of the members or trustees:

Fourth.—The stock or dividends transferred to the accounts in the books of the Bank of England in the name or under the description of the lord high treasurer of England or of the commissioners of Her Majesty's treasury, or the commissioners for the reduction of the national debt, in pursuance of any Act or Acts of Parliament; provided that the governor and company of the Bank of England shall from time to time cause to be transmitted to the said commissioners for special purposes an account of the total amount of stock which shall have been transferred to the said respective accounts, also the payments to be made by the commissioners for the reduction of the national debt on account of the Waterloo subscription funds:

Stock in
the name
of the
Treasury,
or of the
Commis-
sioners for
Reduction
of the
National
Debt.

Fifth.—The stock or dividends belonging to Her Majesty, in whatever name the same may stand in the books of the Bank of England, and also the stocks or dividends of any accredited minister of any foreign state resident in Great Britain, provided the property thereof shall, if standing in the name of any trustee, be duly proved before the said commissioners for special purposes by such trustee.

*Sched. (C.)
Rules.*

Stock belonging to Her Majesty, or to accredited Ministers.

89. And for the assessing and charging of the said annuities payable to the company of the Bank of England and to the South Sea Company respectively, at the receipt of the exchequer as aforesaid, and the profits attached thereto respectively, and also for the assessing and charging of all annuities payable by the commissioners for reduction of the national debt, and the dividends and shares of all other annuities, payable out of any public revenue, which are or shall be intrusted for payment to the companies of the Bank of England and South Sea respectively; be it enacted, that the respective companies, corporations, and commissioners having the distribution or payment of the said several annuities, dividends, and shares shall from time to time, as often as the payments thereon shall become due, deliver to the respective commissioners, appointed for the purpose of assessing the duties thereon as aforesaid, true and faithful accounts in writing, in books to be provided for that purpose, of the several amounts of such annuities and profits

The Bank of England and South Sea Companies and the Commissioners of the National Debt to deliver Accounts of the Annuities payable to and by them respectively to the Commissioners for assessing the same.

attached to the same, which shall be paid to the said companies respectively, in respect of their corporate stock, and of such dividends and shares of annuities as shall be intrusted to any of such companies, corporations, or commissioners, for payment to the persons, corporations, and companies entitled thereto, and the amount of duty chargeable thereon at the rate before directed, without deduction on any pretence whatever, except as herein is allowed, distinguishing therein the separate account of each person, corporation, company, and society entitled unto any part, dividend, or share of such annuities respectively, as the same shall stand in the books of the said respective companies, or at the said exchequer, in such manner as that the part, dividend, and share of each person, corporation, company, and society, of or to such annuities respectively, may be distinctly charged and assessed to the said duty; and the said respective commissioners shall from time to time make an assessment of the duty which shall appear to be chargeable on the accounts so delivered to the best of their judgment and belief, and shall from time to time deliver the said books of assessments, signed by them respectively, to the said commissioners for special purposes; and the said commissioners for special purposes shall forthwith cause two certificates on parchment to be made out, under their hands and seals, containing the total amounts of duty, and of the annuities, dividends, and shares whereon the said duty shall have been charged contained in each assessment, together with the proper title or description of the corporation, company,

or persons having the distribution or intrusted with the payment of such annuities, dividends, and shares respectively; and they shall transmit one of such certificates to the respective commissioners for making such assessments, and the other certificate to the head office for stamps and taxes in England.

90. And for the assessing and charging of the annuities, dividends, and shares of annuities payable by the governor and company of the Bank of Ireland out of the public revenue of the United Kingdom to persons not resident in Ireland, be it enacted, that in every case in which payment of any such annuities, dividends, and shares of annuities as last aforesaid shall be demanded or applied for by any attorney, agent, trustee, or other person for or on the behalf or for the use or benefit of any person not resident in Ireland, the person demanding or applying for the payment of such annuities, dividends, or shares of annuities, before receiving the same, shall (whether he shall be required to do so by the said governor and directors of the said bank or not) deliver to the cashier of the said bank a declaration, signed by such applicant, containing a statement of the amount and description of the stock in respect of which such annuities, dividends, or shares are payable, and the name and place of abode of every person for whom, or on whose behalf, or for whose use or benefit, such applicant requires the payment thereof, and declaring whether or not such last-mentioned person was resident in Ireland, within the intent and meaning of this Act, at the time when such annuities, dividends, and shares respectively

Persons receiving Annuities or Dividends payable at the Bank of Ireland on behalf of Persons not resident in Ireland to deliver a Declaration.

Bank of
Ireland to
require a
Declara-
tion where
Annuities
or Divi-
dends are
receivable
under a
Power of
Attorney.

On Re-
fusal,
Parties
entitled to
Annuities
to be
deemed
not resi-
dent in
Ireland.

Proviso.

became payable; and in every case in which payment of any such annuities, dividends, or shares of annuities shall be demanded or applied for by any person for or on the behalf of any other person, under or by virtue of any letter or power of attorney, or other delegated authority, the said governor and directors, or the cashier or other officer of the said bank, having the payment of any such annuities, dividends, or shares of annuities, shall, before paying the same, require such declaration and statement to be made and delivered as hereinbefore directed; and if the person demanding or applying for such payment shall refuse to make or sign and deliver such declaration and statement on being required to make and deliver the same as aforesaid, the person for whom or on whose behalf he shall demand or apply for such payment shall be deemed to be not resident in Ireland, and such annuities, dividends, or shares of annuities shall be charged accordingly with the duties granted by this Act: provided always, that no person (other than a member of either House of Parliament, entitled to be exempted from the duties of assessed taxes, under the provisions in that behalf contained in the Acts relating to the said last-mentioned duties,) shall be deemed to be resident in Ireland, within the intent and meaning of this Act, who shall have been absent from Ireland, at one time or several times, for a period equal in the whole to six months or more during the space of one year immediately preceding the day on which such annuities, dividends, and shares shall respectively have become payable.

91. That whenever it shall appear by any such declaration or statement as aforesaid, that any such annuities, dividends, or shares of annuities are payable by the said governor and company of the Bank of Ireland, to or for the use or benefit of any person not resident in Ireland, and also whenever any person applying for payment of any such annuities, dividends, or shares of annuities shall refuse to make or sign and deliver such declaration and statement, on being required to make and deliver the same as aforesaid, the commissioners hereinbefore appointed for that purpose shall assess and charge the duties hereby granted upon and in respect of all such annuities, dividends, and shares of annuities, and shall make out and transmit their certificates of such assessments in like manner as is hereinbefore provided with respect to the assessments to be made by the commissioners appointed for assessing and charging the duties on annuities payable out of the revenue of the United Kingdom in England; and in all other cases where any such annuities, dividends, or shares of annuities shall be payable by the said governor and company to or for the use or benefit of any person not resident in Ireland, but which shall not be assessed and charged by the said commissioners in the manner hereinbefore directed, by reason of the fact of such non-residence not having been made to appear to them in manner aforesaid, such annuities, dividends, and shares which have been received or become payable in the preceding year, shall be accounted for in Great Britain by the person entitled thereto, or beneficially

Commissioners to make Assessments of Duties on Annuities and Dividends payable at the Bank of Ireland to persons not resident in Ireland.

interested therein, and shall be charged and assessed under the rules and regulations of Schedule (D.) of this Act, whether the same shall be received in Great Britain or not.

Penalty for omitting to make a Declaration on receiving Annuities or Dividends in Ireland on behalf of persons not resident there.

92. That if any person shall receive of the governor and company of the Bank of Ireland any annuity, dividend, or share of annuity payable out of the public revenue of the United Kingdom, for or on the behalf of or for the use or benefit of any person not resident in Ireland, without previously delivering to the cashier of the said Bank the declaration and statement by this Act directed to be delivered in such case, or if any person shall make, sign, or deliver any declaration or statement which shall not truly set forth the name and place of residence of the person, and of every person for whom or on whose behalf, or for whose use or benefit, he shall apply for payment of any such annuity, dividend, or share of annuity as aforesaid, the person who shall neglect or omit to deliver such declaration and statement as aforesaid, or who shall make, sign, or deliver any untrue declaration or statement, shall be liable to the payment to Her Majesty of treble the amount of the duty chargeable on such annuity, dividend, or share of annuity; and if any person shall wilfully and fraudulently omit to deliver such declaration and statement, or shall wilfully make, sign, or deliver any false declaration or statement, or shall make or practice any fraudulent contrivance or device whatever, with intent to defraud Her Majesty of the duty chargeable under this Act on any such annuity, dividend, or share of annuity as

Penalty for fraudulent Declaration or Device to evade the Duty.

aforesaid, he shall forfeit the sum of one hundred pounds over and above treble the amount of the said duty.

93. That the respective corporations, companies, and persons entitled unto such annuities and profits attached thereto, or intrusted with the payment of the annuities, dividends, or shares of such public annuities as are hereinbefore described, shall, on notice of the amount of each assessment from time to time to be made as aforesaid (which notice shall be given from time to time, as and when the annuities, dividends, and shares aforesaid shall become payable, and before payment thereof), set apart and retain the amount of duty so assessed for the purposes of this Act; and every such setting apart and retaining of the said duties shall be deemed a payment thereof by and on the behalf of the persons, corporations, and companies entitled unto the said annuities, dividends, and shares respectively; and all persons, corporations, and companies entitled to such annuities, or profits attached thereto or to any part thereof, or to such dividends or shares of annuities as aforesaid, are hereby required, on receipt of the residue of the said annuities, profits, dividends, and shares, over and above the duties so assessed, to allow such payments in respect of the said assessments; and the corporations and persons having the distribution of such annuities, or intrusted with such payments, shall be and are hereby acquitted and discharged of so much money, as if the same had actually been paid unto the persons to whom such annuities, profits, dividends, and shares did or might belong, or were by law payable.

Companies
to set apart
and retain
Sums
assessed.

94. That all moneys so set apart at the Bank of England, the Bank of Ireland, and the South Sea House respectively, and by the commissioners for the reduction of the national debt, as before directed, shall be paid from time to time into the account to be kept at the Bank of England with the receiver general of stamps and taxes, as hereinafter directed, accompanied with a certificate of the amount of the assessment under which the same shall be so paid, under the hands of two or more of the commissioners making such assessment; and the governor and company of the Bank of England shall also cause the amount of such assessment as shall from time to time be charged on the trading profits of the said company to be paid into the said account.

How small
Dividends
shall be
charged.

95. That in respect of any of the annuities, dividends, and shares of annuities, chargeable under Schedule (C.) by the respective commissioners for those purposes, it shall not be required of them to make an assessment for any amount or payment where the half-yearly payment on such annuities, dividends, or shares shall not amount to fifty shillings, but that the annuities, dividends, and shares whereof the half-yearly payment shall not amount to fifty shillings shall be accounted for and charged under the third case of Schedule (D.) by which profits of an uncertain annual value are directed to be charged: provided also that no person shall be required to return any statement of the profits of such annuities, dividends, or shares the half-yearly payment whereof shall amount to fifty shillings or more, and which are hereinbefore

directed to be assessed in manner aforesaid, or be liable to any penalty for not returning the same, but all such dividends and shares whereof the half-yearly payment shall not amount to fifty shillings,¹ and which shall be paid without such assessment, shall be duly returned in the manner before directed, under the penalty before contained.

96. That every person (other than the governor and company of the Bank of England, the directors of the East India Company, and the commissioners for the reduction of the national debt,) intrusted with the payment of annuities, or any dividends or shares of annuities, payable out of the public revenue of any colony or settlement belonging to the crown of the United Kingdom, to any persons, corporations, or companies in Great Britain, or acting therein as agent, or in any other character before described, shall, without further notice or demand thereof, deliver or cause to be delivered, into the head office for stamps and taxes in England, an account in writing containing their names and residences, and a description of the annuities, dividends, and shares intrusted to them for payment, within one calendar month after the same shall have been required by public notice in the *London Gazette*; and shall also, on demand by the inspector authorized for that purpose by the commissioners of stamps and taxes, deliver or cause to be delivered to him, for the use of the said commissioners for special purposes, true and perfect accounts of the

With the
Payment
of Colonial
Annuities
shall
deliver
Accounts
thereof.

¹ By the 26th and 27th Vict., cap. 33, sec. 24, dividends amounting to less than fifty shillings for the half-year are chargeable.

Com-
mis-
sioners for
Special
Purposes
to make
Assess-
ments
thereon.

amount of annuities, dividends and shares payable by them respectively; and the said commissioners for special purposes shall make an assessment thereon under Schedule (C.) at the rate before prescribed, subject to diminution on occasion of any exemptions to be allowed by the said commissioners for special purposes, giving notice of the amount thereof to the respective persons intrusted with such last-mentioned payments, who shall respectively pay the duty on the said annuities, dividends, and shares, on behalf of the persons, corporations, and companies entitled unto the same, out of the monies in their hands; and they shall be acquitted of such payments in like manner, and the like proceedings in all respects shall be had under the said commissioners for special purposes, as are before directed in respect of annuities payable out of the public revenue of the United Kingdom: provided always, that the persons intrusted with such payment shall from time to time pay the duty so assessed thereon into the Bank of England, to the account to be kept at the Bank of England as aforesaid with the receiver general of stamps and taxes, and shall be answerable for such payment, and which duty so assessed shall, in default of such payment, be recoverable against the persons respectively intrusted with such payments as other duties charged on the parties may be recovered against them; and if any person intrusted with the payment of any such last-mentioned annuities, or any dividends or shares thereof, in the manner herein mentioned, or acting therein as agent, or in any other character herein described, shall neglect or refuse to deliver an

account of his name and residence in the manner herein directed, or, after demand, shall neglect or refuse to deliver an account as aforesaid of the amount of such annuities, dividends, and shares as he is intrusted with the payment of, or in the payment of which he shall act as agent, or in any other character herein described, he shall forfeit the sum of one hundred pounds, over and above the duty chargeable on such annuities, shares, or dividends.

97. That any interest payable out of the public revenue on securities issued or to be issued at the exchequer, or other public office, by whatever names such securities shall be called, shall be charged to the said duties under the rules contained in Schedule (C.), by the commissioners for assessing the profits of offices in the said exchequer or other office aforesaid at which the same shall be made payable, and the interest payable by the East India Company on the bonds issued or to be issued by them shall be charged to the said duties under the like rules by the commissioners hereinbefore appointed for that purpose, which said commissioners respectively shall execute this Act, in relation to the profits arising from such securities and bonds as aforesaid, in like manner as the commissioners appointed by this Act are empowered to assess the profits arising from annuities payable out of the public revenue in other cases; and the said commissioners respectively hereby authorized to execute this Act in relation to such securities and bonds as aforesaid shall appoint assessors and collectors of the said duties arising from such securities and bonds from and amongst the officers intrusted with the payment or discharge

Securities
issued at
the Exche-
quer or
other Pub-
lic Office,
and India
Bonds, to
be charged
under
Schedule
(C.)

of such securities and bonds, who shall respectively at the time of payment or discharge thereof compute the duty thereon, and after such computation shall enter the same in a certificate of assessment, and certify the same to the proper officer appointed for the payment or discharge of such securities and bonds, which officer is hereby empowered to stop and detain the said duty, and to pay the same into the Bank of England to the credit of the receiver general of stamps and taxes, in discharge of such assessment; and every person receiving or purchasing any such security or bond in circulation, with current interest thereon, shall be entitled and is hereby empowered to deduct from such interest the proportion of duty which will become chargeable thereon, in like manner and under the like powers and penalties as may be done in other cases of payment of interest, and as if such current interest were then due and charged to the said duty; and the like computation and assessment shall be made whenever a new security or bond shall be issued in discharge of any former security or bond, with interest, or in discharge of interest due on any former security or bond; and the person receiving such new security or bond in exchange for any former security or bond, with interest, or for such interest, shall pay to the proper officer at the time of receiving such new security or bond the full duty computed on the interest payable on the said former security or bond.

Claims of
Exemption to be

98. That all claims of exemption under any of the rules contained in Schedule (C.) from the said

duties on annuities, dividends, and shares of annuities, payable out of the revenue of the United Kingdom, shall be made to the commissioners for special purposes at the head office for stamps and taxes in England, according to the following rules ; *videlicet*,

made to the Commissioners for Special Purposes according to following Rules.

First.—Every claim shall be made in writing, in such form as the commissioners of stamps and taxes shall direct, and the said commissioners for special purposes shall require the same to be verified on the affidavit of every such person as they shall think necessary, such affidavit to be made as before directed in all cases cognizable before the said commissioners, and they shall have authority to demand and require, from every such person as they shall think proper to be examined touching such claim, true answers upon oath, to be made as before directed, to all such questions as they shall think material in such claim :

Second.—Whenever the commissioners for special purposes shall have allowed any such exemption, they shall give an order for payment of the sums retained for the duties on such annuities, dividends, and shares in respect of which they shall have allowed such exemption to the respective claimants, or to the attornies or agents who shall have been authorized to receive the said annuities, dividends, and shares on behalf of the said claimants ; and such payment shall be made in like manner as is hereinbefore provided with respect to allowances to be granted under Number V. of Schedule (A.) of this Act.

Penalty
for fraudu-
lently
claiming
Exemp-
tions of
Stock.

99. That if any person shall, with intent to defraud Her Majesty, falsely or fraudulently make any claim to be exempted, either in his own behalf or any other, from the duty charged on such annuities, or any dividends or shares thereof, contrary to the intent of this Act, every such person shall forfeit the sum of one hundred pounds, and if such claim shall be made by any person in his own behalf, he shall moreover be liable to be assessed in treble the duty to be charged on the said annuities and shares.

Duties in
Schedule
(D.), and
Rules,
deemed
Part of the
Act.

100. That the duties hereby granted, contained in the Schedule marked (D.), shall be assessed and charged under the following rules, which rules shall be deemed and construed to be a part of this Act, and to refer to the said last-mentioned duties, as if the same had been inserted under a special enactment.

*Sched. (D.)
Rules.*

SCHEDULE (D.)

To what
the Duty
extends,
and by
whom to
be paid.

The said last-mentioned duties shall extend to every description of property or profits which shall not be contained in either of the said Schedules (A.), (B.), or (C.), and to every description of employment of profit not contained in Schedule (E.), and not specially exempted from the said respective duties, and shall be charged annually on and paid by the persons, bodies politic or corporate, fraternities, fellowships, companies, or societies, whether corporate or not corporate, receiving or entitled unto the same, their executors, administrators, successors, and assigns respectively.

Rules for ascertaining the said last-mentioned duties in the particular cases herein mentioned.

*Sched. (D.)
Rules.*

Rules for
ascertain-
ing the
Duties.
[See Sched.
(G.) No.
VII.]

First Case.—Duties to be charged in respect of any trade, manufacture, adventure, or concern in the nature of trade, not contained in any other schedule of this Act.

RULES.

First.—The duty to be charged in respect thereof shall be computed on a sum not less than the full amount of the balance of the profits or gains of such trade, manufacture, adventure, or concern upon a fair and just average of three years, ending on such day of the year immediately preceding the year of assessment on which the accounts of the said trade, manufacture, adventure, or concern shall have been usually made up, or on the fifth day of April preceding the year of assessment, and shall be assessed, charged, and paid without other deduction than is hereinafter allowed : provided always, that in cases where the trade, manufacture, adventure, or concern shall have been set up and commenced within the said period of three years, the computation shall be made for one year on the average of the balance of the profits and gains from the period of first setting up the same: provided also, that in cases where the trade, manufacture, adventure, or concern shall have been set up and commenced within the year of

Computa-
tion of
Duty on
Trade.

*Sched. (D.)
Rules.*
—

assessment, the computation shall be made according to the rule in the sixth case of this schedule :

To whom
the Duty
extends.

Second.—The said duty shall extend to every person, body politic or corporate, fraternity, fellowship, company, or society, and to every art, mystery, adventure, or concern carried on by them respectively, in Great Britain or elsewhere, as aforesaid; except always such adventures or concerns on or about lands, tenements, hereditaments, or heritages, as are mentioned in Schedule (A.), and directed to be therein charged :

Deduc-
tions not
to be
allowed.

Third.—In estimating the balance of profits and gains chargeable under Schedule (D.), or for the purpose of assessing the duty thereon, no sum shall be set against or deducted from, or allowed to be set against or deducted from, such profits or gains, on account of any sum expended for repairs of premises occupied for the purpose of such trade, manufacture, adventure, or concern, nor for any sum expended for the supply or repairs or alterations of any implements, utensils, or articles employed for the purpose of such trade, manufacture, adventure, or concern, beyond the sum usually expended for such purposes according to an average of three years preceding the year in which such assessment shall be made ; nor on account of loss not connected with or arising out of such trade, manufacture, adventure, or concern ; nor on account of any capital withdrawn therefrom ; nor for any sum employed or intended to be employed as capital in such trade, manufacture,

adventure, or concern; nor for any capital employed in improvement of premises occupied for the purposes of such trade, manufacture, adventure, or concern, nor on account or under pretence of any interest which might have been made on such sums if laid out at interest; nor for any debts, except bad debts proved to be such to the satisfaction of the commissioners respectively; nor for any average loss beyond the actual amount of loss after adjustment; nor for any sum recoverable under an insurance or contract of indemnity:

*Sched. (D.)
Rules.*
—

Fourth.—In estimating the amount of the profits and gains arising as aforesaid no deduction shall be made on account of any annual interest, or any annuity or other annual payment, payable out of such profits or gains.

No Deduction for annual Interest.

Second Case.—The duty to be charged in respect of professions, employments, or vocations, not contained in any other schedule of this Act.

[*See Sched. (G.) No. VIII.*]

RULES.

First.—The said duty on employments shall be construed to extend to every employment by retainer in any character whatever, whether such retainer shall be annual or for a longer or shorter period, and to all profits and earnings of whatever value, subject only to such exemptions as are hereinafter granted:

To what the Duty shall extend.

*Sched. (D.)
Rules.*

Computa-
tion of
Duty on
Profes-
sions.

Certain
Rules of
the First
Case to
extend
to the
Second.

Second.—The duty to be charged shall be computed at a sum not less than the full amount of the balance of the profits, gains, and emoluments of such professions, employments, or vocations (after making such deductions, and no other, as by this Act are allowed,) within the preceding year,¹ ending as in the first case, to be paid on the actual amount of such profits or gains, without any deduction, subject to the like provisions as are made in the first case in respect of the period of average, in the cases of setting up and commencing such profession, employment, or vocation within the period herein limited :

Third.—The third and fourth rules in the first case shall also extend to the profits arising under the second case, as far as they are applicable.

¹ By the 16 and 17 Vict., cap. 34, sec. 48, it is enacted that the profits on professions, employments, and vocations shall be computed on a sum not less than the full amount of the balance of the profits, gains, and emoluments upon a fair and just average of three years instead of one year, as enacted in the above clause.

CLERGYMEN OF THE CHURCH OF ENGLAND.—Many of the clergy of the Established Church receive certain emoluments either from Queen Anne's Bounty or the Ecclesiastical Commissioners. Stipends thus received need not be returned to the district assessor to be charged to the income tax, as in all cases the tax is deducted from the stipends on being paid over to the recipients. The reason is, that the revenue of those corporations is assessed to the income tax before it comes into their hands. When, however, clergymen receive pew rents or voluntary offerings from their congregations, in all such cases returns of the actual amount received must be made.

DISSENTING CLERGYMEN.—The dissenting clergy are paid for their ministrations either from pew rents or the voluntary offerings of the congregation, or by a combination of the two. Incomes thus derived are chargeable on the sums really received on an average of three years. The 52nd sec. of 16 and 17 Vict., cap. 34, authorizes an allowance to clergymen of all denominations for expenses necessarily incurred in the performance of their duties.

Rules applying to both the preceding Cases.

*Sched. (D.)
Rules.*

First.—In estimating the balance of the profits or gains to be charged according to either of the first or second cases, no sum shall be set against or deducted from, or allowed to be set against or deducted from, such profits or gains for any disbursements or expenses whatever, not being money wholly and exclusively laid out or expended for the purposes of such trade, manufacture, adventure, or concern, or of such profession, employment, or vocation; nor for any disbursements or expenses of maintenance of the parties, their families or establishments; nor for the rent or value of any dwelling house or domestic offices, or any part of such dwelling house or domestic offices, except such part thereof as may be used for the purposes of such trade or concern, not exceeding the proportion of the said rent or value hereinafter mentioned; nor for any sum expended in any other domestic or private purposes, distinct from the purposes of such trade, manufacture, adventure, or concern, or of such profession, employment, or vocation:

Deductions not to be allowed in First and Second Cases.

Second.—The computation of the duty to be charged in respect of any trade, manufacture, adventure, or concern, or any profession, whether carried on by any person singly or by any one or more persons jointly, or by any corporation, company, fraternity, or society, shall be made exclusive of the profits or gains arising from lands, tenements,

Duty on Trade to be computed exclusive of the Profits of Lands.

*Sched. (D.)
Rules.*

Duty on
Trade
carried on
by Two
or more
Persons,
how to be
charged.

[*See Sched.
(G.) No.
XIII.*]

or hereditaments occupied for the purpose of such profession, trade, manufacture, adventure, or concern :

Third.—The computation of duty arising in respect of any trade, manufacture, adventure, or concern, or any profession, carried on by two or more persons jointly, shall be made and stated jointly and in one sum, and separately and distinctly from any other duty chargeable on the same persons, or either or any of them; and the return of the partner who shall be first named in the deed, instrument, or other agreement of copartnership, (or where there shall be no such deed, instrument, or agreement, then of the partner who shall be named singly, or with precedence to the other partner or partners, in the usual name, style, or firm of such copartnership, or where such precedent partner shall not be an acting partner, then of the precedent acting partner,) and who shall be resident in Great Britain, (and who is hereby required, under the penalty herein contained for default in making any return required by this Act, to make such return on behalf of himself and the other partner or partners, whose names and residences shall also be declared in such return,) shall be sufficient authority to charge such partners jointly: provided always, that where no such partner shall be resident in Great Britain, then the statement shall be prepared and delivered by their agent, manager, or factor resident in Great Britain, jointly for such partners, and such joint assessment shall be made in the

partnership name, style, firm, or description ; and no separate statement shall be allowed in any case of partnership, except for the purpose of the partners separately claiming an exemption as herein directed, or of accounting for separate concerns ; provided that if any partner being entitled to exemption shall declare the proportion of his share in such partnership, trade, profession, or concern, in order to a separate assessment for the above purpose, it shall be lawful to charge such partner separately ; but if no such claim be made, then such assessment shall be made jointly, according to the amount of the profits and gains of such partnership : provided also, that any joint partner in such trade, profession, or concern, which shall have been already returned by such precedent partner as aforesaid, may return his name and place of abode, and that he is such partner, without returning the amount of duty payable in respect thereof, unless the commissioners respectively shall think proper to require a further return, in which case it shall be lawful for such commissioners to require from every such partner the like return, and the like information and evidence, as they are hereby entitled to require from the precedent partner :

Fourth.—If amongst any persons engaged in any trade, manufacture, adventure, or concern, or in any profession, in partnership together, any change shall take place in any such partnership, either by death, or dissolution of partnership as to all or any of the partners, or by admitting any

*Sched. (D.)
Rules.*
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In case of
Change of
Partners
the Duty
to be
charged on
the Profits
antecedent
to the
Change.

*Sched. (D.)
Rules.*

other partner therein, before the time of making the assessment, or within the period for which the assessment ought to be made under this Act, or if any person shall have succeeded to any trade, manufacture, adventure, or concern, or any profession, within such respective periods as aforesaid, the duty payable in respect of such partnership, or any of such partners, or any person succeeding to such profession, trade, manufacture, adventure, or concern, shall be computed and ascertained according to the profits and gains of such business derived during the respective periods herein mentioned, notwithstanding such change therein or succession to such business as aforesaid, unless such partners, or such person succeeding to such business as aforesaid, shall prove, to the satisfaction of the respective commissioners, that the profits and gains of such business have fallen short or will fall short from some specific cause, to be alleged to them, since such change or succession took place, or by reason thereof:

Duties to
be charged
in One
Division,
except
where the
same
Person is
engaged in
different
Concerns
in Trade
in divers
Places.

Fifth.—Every statement of profits to be charged under this schedule shall include every source so chargeable on the person delivering the same on his own account, or on account of any other person; and every person shall be chargeable in respect of the whole of such duties in one and the same division, and by the same commissioners, (except in cases where the same person shall be engaged in different partnerships, or the same person shall be engaged in different concerns relating to

trade or manufacture in divers places, in each of which cases a separate assessment shall be made in respect of each concern at the place where such concern if singly carried on ought to be charged as herein directed,) and every such statement on the behalf of any other person for which such person shall be chargeable as acting in any of the characters before described, or on the behalf of any corporation, fellowship, fraternity, company, or society, shall include every source chargeable as last aforesaid, and shall be delivered in that division where such person, corporation, fellowship, fraternity, company, or society would be chargeable, if acting on his or their own behalf.

*Sched. (D.)
Rules.*
—

Third Case.—The duty to be charged in respect of profits of an uncertain annual value not charged in Schedule (A.)

*[See Sched.
(G.) No.
IX.]*

First.—The duty to be charged in respect thereof shall be computed at a sum not less than the full amount of the profits or gains arising therefrom within the preceding year, ending as in the first case, to be paid on the actual amount of such profits or gains, without any deduction :

Computa-
tion of
Duty on
uncertain
Profits.

Second.—The profits on all securities bearing interest payable out of the public revenue (except securities before directed to be charged under the rules of Schedule (C.), and on all discounts, and on all interest of money, not being annual interest, payable or paid by any person whatever, shall be charged according to the preceding rule in this case :

On Inter-
est, not
being
annual.

*Sched. (D.)
Rules.*

On Dealers
in Cattle
and Sellers
of Milk.

Third.—Whenever the commissioners shall, on examination, find that any lands occupied by a dealer in cattle, or by a dealer in or seller of milk, (which lands shall have been estimated and charged on the rent or annual value,) are not sufficient for the keep and sustenance of the cattle brought on the said lands, so that the rent or annual value of the said lands cannot afford a just estimate of the profits of such dealer, it shall be lawful for the said commissioners to require a return of such profits, and to charge such further sum thereon as, together with the charge in respect of the occupation of the said lands, shall make up the full sum wherewith such trader ought to be charged in respect of the like amount of profits charged according to the first rule in this case.

Computa-
tion of
Duty from
Securities
in Ireland,
in the
Colonies,
&c., and
Foreign
Securities.

[See *Sched.
(G.) Nos.
X. XI.*]

Fourth Case.—The duty to be charged in respect of interest arising from securities in Ireland, or in the British Plantations in America, or in any other of Her Majesty's dominions out of Great Britain, and foreign securities, except such annuities, dividends, and shares as are directed to be charged under Schedule (C.) of this Act.

The duty to be charged in respect thereof shall be computed on a sum not less than the full amount of the sums (so far as the same can be computed) which have been or will be received in Great Britain in the current year, without any deduction or abatement.

Fifth Case.—The duty to be charged in respect of possessions in Ireland, or in the British Plantations in America, or in any other of Her Majesty's dominions out of Great Britain, and foreign possessions.

*Sched. (D.)
Rules.*

Computation of Duty from Possessions in Ireland, the Colonies, &c.

The duty to be charged in respect thereof shall be computed on a sum not less than the full amount of the actual sums annually received in Great Britain, either for remittances from thence payable in Great Britain, or from property imported from thence into Great Britain, or from money or value received in Great Britain, and arising from property which shall not have been imported into Great Britain, or from money or value so received on credit or on account in respect of such remittances, property, money, or value brought or to be brought into Great Britain, computing the same on an average of the three preceding years, as directed in the first case, without other deduction or abatement than is herein before allowed in such case.

Sixth Case.—The duty to be charged in respect of any annual profits or gains not falling under any of the foregoing rules, and not charged by virtue of any of the other schedules of this Act.

Computation of Duty on undistributed Profits.

The nature of such profits or gains, and the grounds on which the amount thereof shall have been computed, and the average taken thereon (if any), shall be stated to the commissioners, and the consumption shall be made either on the amount

of the full value of the profits and gains received annually, or according to an average of such period greater or less than one year, as the case may require, and as shall be directed by the said commissioners; and such statement and computation shall be made to the best of the knowledge and belief of the person in receipt of the same or entitled thereto. (a) [*See balance sheets Y. & Z., pp. 149 and 150.*]

(a) The balance of profits and gains is the sum by which the profits exceeds the expense of acquiring the profits. In the account to be made up no sum must be included in the creditor's side but the profits, of which the stock at the end of each year forms a part. The capital employed *must* form no part of the account. Thus: if a trader buy a quantity of sugar for £1,000 and sell it again for £1,200, the profit is £200. If in the course of the year he has ten such speculations, his profit will be £2,000. If the capital is admitted into the account, inasmuch as the same capital may be employed in each speculation, a false conclusion would be drawn. He must insert in the account every sum he receives or is entitled to receive; therefore book-debts form part of the account.

On the debtor side of the account are to be included the expenses incurred in acquiring the profit. If in the article of sugar, it is purchased in the raw state and converted into pure sugar, the expense of manufacture is to be set against the profits.

In making up the balance of profits, the following deductions are allowed:

For the repairs of premises occupied for the purposes of trade or manufacture, and for supply, repairs of implements, utensils, or articles employed, not exceeding the sum usually expended for such purposes according to the average of three years.

For bad debts, or such part thereof as shall be proved to the satisfaction of the commissioner to be such, and doubtful debts may be charged according to their estimated value. [The following clause in the 16 and 17 Vict., c. 34, sec. 50, governs this particular deduction. It shall be lawful to estimate the

101. That nothing herein contained shall be construed to restrain any person carrying on, either solely or in partnership, two or more distinct trades, manufactures, adventures, or concerns in the nature of trade, the profits whereof are made chargeable under the rules of Schedule (D.), from deducting or

Persons carrying on Two or more Concerns may set the Loss sustained in one against

value of all doubtful debts due or owing to persons charged under Schedule (D.), and in the case of the bankruptcy or insolvency of the debtor, the amount of dividend which may reasonably be expected to be received on any such debt shall be deemed to be the value thereof, and the duty chargeable under the said Schedule (D.) shall be assessed and charged upon the estimated value of all such doubtful debts accordingly.]

For any loss not exceeding the actual amount of loss after adjustment.

For the rent or value of manufactories according to the sum charged under Schedule (A.), and in case of dwelling house or domestic offices used for the purposes of any trade or profession, such sum not exceeding two-thirds of the rent or value as the commissioner shall, on due consideration, allow.

But no deductions are allowed—

On account of loss not connected with the trade, &c.

Nor on account of capital withdrawn therefrom.

Nor for any sum employed as capital therein.

Nor for any capital employed in improvement of premises occupied for the purposes of trade.

Nor on account of any interest which might have been made on capital if laid out at interest.

Nor on account of any annual interest, or any annuity, or other annual payment, payable out of such profits or gains.

Nor for any sum recoverable under an insurance or contract of indemnity.

Nor for any disbursements or expenses which shall not be money laid out for trade.

Nor for any disbursements of expenses of maintenance of the parties, their families, or establishments.

the Profits
acquired in
the other
Concern.

setting against the profits acquired in one or more of the said concerns the excess of the loss sustained in any other of the said concerns over and above the profits thereof, in such manner as may be done under this Act where a loss shall be deducted from the profits of the same concern, or to restrain any of such persons from making separate statements thereof, or to restrain any such person renting a dwelling house, part whereof shall be used by him

Nor for any sum expended in any other private or domestic purposes, distinct from the purposes of trade, &c. Such is an epitome of the rules of sums to be allowed and sums not to be allowed in making up the balance of profits of any trade or adventure assessed under Schedule (D.)

BREWERS' PROFITS.—A brewer, in making out a balance of profits on his business, sets down on the debit side of his account—1st. The stock on hand of malt, hops, ale and porter, at the commencement of the three years. 2nd. The value of malt and hops used in the respective years. 3rd. The amount paid for licence in each year. 4th. Rent and parochial rates [government taxes are excluded] paid in each year. 5th. Wages paid for labour; the keep of horse, if exclusively kept for business; and other incidental expenses. On the credit side he must place the sums *received* and *receivable* for goods sold in the three years, and the stock on hand at the expiration of each year's account. Deducting from the credit side of the account the expenses debited, will leave the balance of profits for three years, which, on being divided by *three*, will leave the exact assessable sum.

DOCTORS, LAWYERS, ARCHITECTS, &c.—In making out a balance sheet of profits, professional gentlemen must state on the credit side of their account the exact value of business done within the three years; and on the other side, the expense incurred in prosecuting that business. As has already been remarked, the return must be made on an average of three years; not for one year, as laid down in the original Act.—*Vide* 16 and 17 Vict., c. 34, sec. 48.

A DR. AND CR. ACCOUNT.

This Form is prepared, according to the Act of Parliament, for the guidance of Cotton, Woollen, and General Manufacturers. Appellant's Account should be made up in accordance therewith for each of the Three Years ending April 5, 1861, April 5, 1862, and April 5, 1863, or to such period preceding those dates as the Accounts are usually made up to.

DR.	Year ending 1861.*	Year ending 1862.*	Year ending 1863.*	Total of the Three Years.*	Cr.	Year ending 1861.*	Year ending 1862.*	Year ending 1863.*	Total of the Three Years.*
To Stock-in-Trade on hand on the day of when this Account commenced, exclusive of Premises, Fixtures, Machinery, Goods and Materials, exclusive of Fixtures, Machinery, or Building Materials, and valued during each year					Total Amount of Sales of all kinds during each year				
Workmen's and Labourers' Wages					Discount Allowed				
Carriage and other Incidental Expenses					Any other Promiscuous Receipts				
Rent of Premises used in Business, as charged under Schedule (A.)					Value of Stock on hand on the day of to which time this Account is made up, exclusive of Premises, Fixtures, or Machinery				
Parochial Rates and Taxes, exclusive of Government Taxes									
Banker's Commission									
Interest on Borrowed Capital, if any ..									
Salary or Allowance, if any, to any or either of the Partners for Management or Direction									
Total					Total				

* It would be wise for all persons engaged in Manufacture and Trade to make up their Accounts to the 31st of March in each year. As different persons make up their Annual Accounts to different periods of the year, the date in the Example above is left blank.

A DR. AND CR. ACCOUNT.

For the guidance of Drapers, Grocers, Booksellers, Innkeepers, and Hotel Proprietors, and Retail Dealers. Made up as near as practicable in accordance with the undermentioned Form, for each of the three years ending April 5, 1861, April 5, 1862, and April 5, 1863, or such period preceding those dates as the Accounts are usually made up to.

Dr.	Year ending 1861.	Year ending 1862.	Year ending 1863.	Total of the Three Years.	Cr.	Year ending 1861.	Year ending 1862.	Year ending 1863.	Total of the Three Years.
To Stock on hand, exclusive of Fixtures and Premises					Total Amount of Sales of all kinds during each year				
Goods and Materials, exclusive of Fixtures, purchased during each year ..					Discount Allowed				
Salaries paid to Clerks, Shopmen, Porters, as well as to others engaged in business					Any other Promiscuous Receipts ..				
Keep of Horse or Horses, exclusively used in business					Value of Stock on hand on day of to which this Account is made up				
Carriage and other Incidental Expenses									
To Dividends of Rent of Premises ..									
Barocutial Rates									
Gas									
Interest on Borrowed Capital									
Licence paid, if any									
Total					Total				

NOTE.—In this Form the year “ending” only is given. The date must be inserted corresponding with the time the Account of the Tax Payer may be made up.

for the purposes of any trade or concern or any profession hereby charged, from deducting or setting off from the profits of such trade, concern, or profession such sum not exceeding two third parts of the rent *bonâ fide* paid for such dwelling house, with the appurtenances, as the said respective commissioners shall on due consideration allow ; and the respective commissioners shall have authority to allow such deductions as in other cases, and to assess such person accordingly.

102. That upon all annuities, yearly interest of money, or other annual payments, whether such payments shall be payable within or out of Great Britain, either as a charge on any property of the person paying the same by virtue of any deed or will or otherwise, or as a reservation thereout, or as a personal debt or obligation by virtue of any contract, or whether the same shall be received and payable half-yearly, or at any shorter or more distant periods, there shall be charged for every twenty shillings of the annual amount thereof the sum of seven pence, without deduction, according to and under and subject to the provisions by which the duty in the third case of Schedule (D.) may be charged ; provided that in every case where the same shall be payable out of profits or gains brought into charge by virtue of this Act no assessment shall be made upon the person entitled to such annuity, interest, or other annual payment, but the whole of such profits or gains shall be charged with duty on the person liable to such annual payment, without distinguishing such annual payment,

Charging
with Duty
all annual
Interest
not
otherwise
charged.

Interest
from
Profits
charged
liable to
Deduction.

and the person so liable to make such annual payment, whether out of the profits or gains charged with duty, or out of any annual payment liable to deduction, or from which a deduction hath been made, shall be authorised to deduct out of such annual payment at the rate of seven pence for every twenty shillings of the amount thereof; and the person to whom such payment liable to deduction is to be made shall allow such deduction, at the full rate of duty hereby directed to be charged, upon the receipt of the residue of such money, and under the penalty hereinafter contained; and the person charged to the said duties, having made such deduction, shall be acquitted and discharged of so much money as such deduction shall amount unto, as if the amount thereof had actually been paid unto the person to whom such payment shall have been due and payable; but in every case where any annual payment as aforesaid shall, by reason of the same being charged on any property or security in Ireland, or in the British plantations, or in any other of Her Majesty's dominions, or on any foreign property or foreign security, or otherwise, be received or receivable without any such deduction as aforesaid; and in every case where any such payment shall be made from profits or gains not charged by this Act, or where any interest of money shall not be reserved or charged or payable for the period of one year, then and in every such case there shall be charged upon such interest, annuity, or other annual payment as aforesaid the duty before mentioned, according to and under and

All other
Interest to
be charged
under
Schedule
(D.)

subject to the several and respective provisions by which the duty in the third case of Schedule (D.) may be charged: provided always, that where any creditor on any rates or assessments not chargeable by this Act as profits shall be entitled to such interest it shall be lawful to charge the proper officer having the management of the accounts with the duty payable on such interest, and every such officer shall be answerable for doing all acts, matters, and things necessary to a due assessment of the said duties, and payment thereof, as if such rates or assessments were profits chargeable under this Act; and such officer shall be in like manner indemnified for all such Acts, as if the said rates and assessments were chargeable.

Interest secured on Rates to be charged on the Officer managing the Accounts.

103. That if any person shall refuse to allow any deduction authorised to be made by this Act out of any payment of annual interest of money lent, or other debt bearing annual interest, whether the same be secured by mortgage or otherwise, he shall forfeit for every such offence treble the value of such principal money or debt; and if any person shall refuse to allow any deduction authorised to be made by this Act out of any rent or other annual payment mentioned in the ninth and tenth rules of Number IV. Schedule (A.), or out of any annuity or annual payment mentioned in Schedules (C.) or (E.), or in the next preceding clause, save such annual interest as aforesaid, every such person shall forfeit the sum of fifty pounds; and all contracts, covenants, and agreements made or entered into, or to be made or entered into, for payment of any

Penalty on refusing to allow Deductions.

interest, rent, or other annual payment aforesaid, in full, without allowing such deduction as aforesaid, shall be utterly void.

Deductions on Payment of Interest of Money, and other Payments from Profits charged under Schedule (D.), to be made by virtue of a Certificate.

104. That whenever it shall be proved, to the satisfaction of the said respective commissioners acting in the district where any person making the application shall reside, that any interest of money, annuity, or other annual payment shall be annually paid out of the profits and gains *bonâ fide* accounted for and charged by virtue of this Act at the rate and according to the rules specified in Schedule (D.), without any deduction on account thereof, it shall be lawful for such commissioners to grant a certificate thereof, under the hands of any two of them, in such form as shall be provided under the authority of this Act, which certificate shall entitle the person so assessed, upon payment of such interest, annuity, or other annual payment, to abate and deduct so much thereof as a like rate on such interest, annuity, or other annual payment would amount unto; and every person to whom such interest, annuity, or other annual payment shall be paid, shall allow such deductions and payments, upon receipt of the residue of such interest, annuity, or other annual payment, and the person paying the same shall be acquitted and discharged of so much money as a like rate thereon would amount unto, as if the same had actually been paid unto the person to whom such interest, annuity, or other annual payment shall have been due and payable; provided no such certificate shall be required where such payments are to be made out of the

profits or gains arising from lands, tenements, hereditaments, or heritages, as before mentioned, or of any office or employment of profit, or out of any annuity, pension, stipend, or any dividend or share in such public annuities as are herein mentioned, but such deductions may be made without having obtained such certificate.

105. That any corporation, fraternity, or society of persons, and any trustee for charitable purposes only, shall be entitled to the same exemption in respect of any yearly interest or other annual payment chargeable under Schedule (D.) of this Act, in so far as the same shall be applied to charitable purposes only, as is hereinbefore granted to such corporation, fraternity, society, and trustee respectively, in respect of any stock or dividends chargeable under Schedule (C.) of this Act, and applied to the like purposes; and such exemption shall be allowed by the commissioners for special purposes, on due proof before them, and the amount of the duties which shall have been paid by such corporation, fraternity, society, or trustee in respect of such interest or yearly payment, either by deduction from the same or otherwise, shall be repaid, under the order of the said commissioners for special purposes, in the manner hereinbefore provided for the repayment of sums allowed by them, in pursuance of any exemption contained in the said Schedule (C.)

Charitable Institutions exempted from the Duties on Interest chargeable under Schedule (D.)

106. That every person being a householder (except persons engaged in any trade, manufacture, adventure, or concern, or any profession, employment,

In what Districts the Duties are to be charged.

or vocation,) shall be charged to the said duties contained in Schedule (D.) by commissioners acting for the parish or place where his dwelling house shall be situate; and every person engaged in any trade, manufacture, adventure, or concern, or any profession, employment, or vocation, shall be chargeable by the respective commissioners acting for the parish or place where such trade, manufacture, adventure, or concern shall be carried on, or where such profession, employment, or vocation shall be exercised, whether such trade, manufacture, adventure, or concern shall be carried on, or such profession, employment, or vocation shall be exercised, wholly or in part only in Great Britain, or whether such person shall be engaged in one only or more of such concerns, except where the same person shall be engaged in different concerns, and a loss from one concern shall be set off or deducted from the profits of another concern; and every person not being a householder, nor engaged in any trade, manufacture, adventure, or concern, nor in any profession, employment, or vocation, who shall have any place of ordinary residence, shall be charged by the commissioners acting for the parish or place where he shall ordinarily reside; and every person not hereinbefore described shall be charged by the commissioners acting for the parish or place where such person shall reside at the time of beginning to execute this Act in each year by giving such general notices as are herein mentioned, or shall first come to reside after the time for giving such general notices; and every such

charge made in such parish or place shall be valid and effectual, notwithstanding the subsequent removal of the person so charged from the parish or place; and in order that the place where the said last mentioned duties are to be charged may be ascertained, every person is hereby required, on the delivery of any list or statement as aforesaid, at the same time to deliver a declaration in writing signed by him declaring in what place he is chargeable, and whether he is engaged in any trade, manufacture, adventure, or concern, or in any profession, employment, or vocation, or not, and if he shall be so engaged in any trade, manufacture, adventure, or concern, or any profession, employment, or vocation, also declaring the place where the same shall be carried on or exercised, and every particular concern, profession, or employment in which he shall be engaged in such place in Great Britain, whether wholly in Great Britain, or in part only, as aforesaid; provided that where any trade shall be carried on in Great Britain by the manufacture of goods, wares, or merchandize, the assessment thereon shall be at the place of manufacture, although the sales of such goods, wares, or merchandize shall be elsewhere: provided always, that every person not being engaged in any trade, manufacture, adventure, or concern, or in any profession, employment, or vocation, having two or more houses or places at which he shall be ordinarily resident, shall be charged at such of the parishes or places wherein the dwelling house is situate in which he shall be ordinarily resident at the time of

Declara-
tion to be
delivered
of the
Place
where
Party is
charge-
able.

In Cases
of Persons
not en-
gaged in
Trade hav-
ing Two
Residences
where the
Duties
to be
charged.

Profits
arising
from pos-
sessions in
Ireland,
where to be
assessed.

beginning to execute this Act in each year, in manner aforesaid, or in which he shall first come ordinarily to reside after giving such general notices as aforesaid: provided always, that the duty to be assessed by virtue of this Act, in respect of the profits or gains arising from possessions or securities in Ireland, upon any person resident in Great Britain as aforesaid, may be stated to and assessed by the respective commissioners acting for the respective places where the persons receiving or entitled unto the same shall reside; and if the same shall be received by any agent, attorney, or factor, such agent, attorney, or factor shall make such return of the name and place of abode of the person entitled thereto as is herein required to be made of other persons of full age resident in Great Britain; and if the person entitled thereto shall not be of full age, or not resident in Great Britain, such agent, attorney, or factor shall be answerable for doing all acts, matters, and things required by this Act to be done in order to the assessing such profits to the said last mentioned duties, and paying the same.

Persons
holding
Offices in
Ireland,
&c., resi-
dent in
Great Bri-
tain, as
such to be
chargeable
as Subjects
resident
out of
Great Bri-
tain.

107. That persons holding offices in Ireland, and residing in Great Britain, and persons usually residing in Ireland and serving in Parliament, who shall or may be exempted from the duties of assessed taxes under the provisions in that behalf contained in the Acts relating to the said last-mentioned duties, shall, under the like circumstances under which such exemptions are to be claimed, be chargeable to the duties under this Act in like manner only as subjects of Her Majesty residing out of Great Britain.

108. That the duty to be assessed by virtue of this Act in respect of the profits or gains arising from foreign possessions or foreign securities, or in the British plantations in America, or in any other of Her Majesty's dominions, may be stated to and assessed by the respective commissioners acting for the respective places hereinafter mentioned, *videlicet*, London, Bristol, Liverpool, and Glasgow, according to the regulations hereinafter mentioned, as if such duty had been assessed upon the profits or gains arising from trade or manufacture carried on in such places respectively; and such duty shall be stated to and assessed and charged by the commissioners acting for such of the said places at or nearest to which such property shall have been first imported into Great Britain, or at or nearest to which the person who shall have received such remittances, money, or value from thence, and arising from property not imported as aforesaid, shall reside; and in default of the owner or proprietor thereof being charged, the trustee, agent, or receiver of such profits or gains shall be charged for the same, and shall be answerable for the doing all such acts, matters, and things as shall be required by this Act to be done, in order to the assessing such profits to the duties granted by this Act, and paying the same, whether the person to whom the said profits belong shall be resident in Great Britain or not: Provided always, that whenever the produce or the profits or gains arising from such possessions or securities as last aforesaid shall have been imported partly into the port of London, and partly into any of the

Duties on
Profits of
Foreign or
Colonial
Posses-
sions or
Securities,
whereto be
charged.

outports of Bristol, Liverpool, or Glasgow, or shall have been received by any person partly in the city of London and partly in any of the said outports, within the period of making up the account on which the duty is chargeable by this Act, according to the rules herein contained, the whole of the duty chargeable in respect of such produce, profits, or gains so imported or received shall be assessed and charged by the commissioners acting for the said city of London, and not elsewhere, and as if the whole of the said produce or the said profits or gains arising within the said period had been imported into or received in London; and whenever such produce or profits or gains arising as aforesaid, shall have been within such period wholly imported into or received at the said outports of Bristol, Liverpool, and Glasgow, and different parts thereof shall have been imported into or received at two or more of such outposts, the duty chargeable thereon shall be assessed and charged at one of such places only, and in one account, and at such of the said places at which the major part in value of such produce or profits or gains shall have been so imported or received; provided that the statements of such produce, profits, or gains shall be delivered to the commissioners acting for each place at which any part of the said produce, or profits, or gains, shall have been so imported or received, and transmitted by the respective commissioners to the head office for stamps and taxes in England, and the commissioners of stamps and taxes shall cause all such statements to be sent to the commissioners acting

for the place where the duty thereon shall appear by such statements to be chargeable according to this Act, who shall accordingly assess the same in one sum.

109. That the profits arising from the London, the East and West India, and Saint Katherine Docks respectively, shall be assessed by the commissioners acting for the City of London.

London
Docks,
East and
West India
Docks, and
St. Katherine Dock.

110. That every person having two residences, or carrying on any trade or exercising any profession in different parishes, places, or in any place different from the place of his ordinary residence, shall, if required by the respective commissioners, deliver at each such parish or place the like lists, declarations, and statements as he is hereby required to deliver in the parish or place where such person ought to be charged, but shall not be liable to any double charge by reason thereof; and all lists, declarations, and statements containing the amount of profits chargeable under Schedule (D.) may be delivered to the respective persons, and in manner herein directed, sealed up, if superscribed with the name and place of abode of, or place of exercising the profession or carrying on trade by, the person by whom the same shall have been made.

State-
ments to be
delivered
at each
Place of
Residence.

111. That all statements of profits and gains described in Schedule (D.)—except statements whereon assessments are to be made by the commissioners for special purposes, as hereinafter authorised—shall be laid before the additional commissioners or the commissioners for general purposes acting as additional commissioners in their respective districts,

State-
ments of
Profits under
Schedule (D.)
may be
delivered
under Seal.

Additional
Commissioners to
consider
Statements and make
Assess-
ments on
such as are
satisfac-
tory.

who shall appoint meetings for taking all statements then and from time to time to be delivered to them into consideration, within a reasonable time after the inspector or surveyor shall have had the examination of such statements ; and in case the said additional commissioners respectively shall be satisfied that any such statements have been *bonâ fide* made according to the provisions of this Act, and so as to enable the commissioners to charge the respective persons returning the same with the full duties with which they ought respectively to be charged on account thereof, and in case no information shall be given to the said commissioners of the insufficiency thereof, or no objection shall be made thereto by the inspector or surveyor, which he is hereby empowered to make for sufficient cause, the said commissioners shall direct an assessment to be made of the duties chargeable on such statement by virtue of this Act.

Where the Surveyor is dissatisfied with an Assessment, he may require a Case to be stated for the opinion of the General Commissioners.

112. And be it enacted, that where the surveyor or inspector shall apprehend the determination made by the said commissioners to be contrary to the true intent and meaning of this Act, and shall then declare himself dissatisfied with such determination, it shall be lawful for him to require the said commissioners to state specially and sign the case upon which the question arose, together with their determination thereupon ; which case the said commissioners are hereby required to state and sign accordingly, and to deliver to the said inspector or surveyor, to be by him transmitted to the commissioners for general purposes for the same district, who shall with all convenient speed return an answer

to the case so transmitted, with their opinion thereon subscribed; and according to such opinion the assessment which shall have been the cause of such appeal shall be altered or confirmed.

113. That in every instance in which any person shall have made default in the delivery of any statement, such person not having been otherwise charged to the said last-mentioned duties, or if the said additional commissioners shall not be satisfied with the statement delivered by any person, or any objection shall be made thereto by the inspector or surveyor (which he is hereby authorised and required to make in writing, setting forth the cause thereof, whenever he shall see sufficient cause), or the said commissioners shall have received any information of the insufficiency of any statement, the said commissioners shall make an assessment on such person in such sum as, according to the best of their judgment, ought to be charged on him by virtue of this Act; which assessment shall be subject to an appeal, according to the directions hereinafter contained.

When no Statement or no sufficient Statement is returned, the Additional Commissioners to make an Assessment according to the best of their Judgment.

114. That whenever the additional commissioners shall think it proper to refer any statement to the commissioners for general purposes without making any assessment thereon, it shall be lawful for them so to do on delivering to the last-mentioned commissioners the case in writing relative to such statement as the same shall appear to the said additional commissioners, with any matter in question between them, either as to law or fact; and the said commissioners for general purposes shall proceed to inquire into the merits of such statement, in like manner as

Additional Commissioners may refer Statements to Commissioners for General Purposes.

they would have been hereby authorised to do in case the said additional commissioners had made an assessment on such statement, and the party charged had appealed against the same, and thereupon an assessment shall be made according to the determination of the said commissioners for general purposes.

Inspector and Surveyor may examine Assessments, and erroneous Assessments may be amended on their Certificate.

115. That the inspector or surveyor, being sworn as aforesaid, shall and may at all seasonable times inspect and examine any assessment which shall be made by the additional commissioners, before the delivery thereof to the commissioners for general purposes, and in case he shall discover any error in the same which in his judgment shall require amendment, he shall certify the same to the said additional commissioners by whom the assessment shall have been made, and the said additional commissioners, upon sufficient cause being shown to them, shall amend the same as in their judgment the case shall require.

Inspector or Surveyor to state his Objections to Assessments in Writing, and to give Notice to the Party.

116. That in every case where the inspector or surveyor shall object to the amount of the duty charged by any assessment made by the additional commissioners, which he is hereby empowered to do in any case upon sufficient cause, he shall state such objection in writing to the said additional commissioners, who shall thereupon certify the same, together with the reasons for making such assessment, and any information they shall have obtained respecting the same, to the commissioners for general purposes; and the said inspector or surveyor shall also give such notice thereof to the party

assessed as he is required to do by the said several Acts relating to the duties of assessed taxes in cases of surcharge, in order that the party so charged may be at liberty to appear before the said commissioners for general purposes in support of such assessment.

117. That the said additional commissioners shall cause certificates of assessments to be duly made out from time to time as the same shall be completed, distinguishing the ward, parish, or place within their respective districts for which each such assessment shall be made, which shall contain the names and surnames of the parties charged, and the sums which they respectively ought to pay by virtue of this Act, and shall cause such certificates to be entered in books provided for that purpose, according to such forms as shall be transmitted to them by the commissioners of stamps and taxes; and the said additional commissioners shall sign such assessments, and from time to time deliver the same, so entered and signed, to the commissioners for general purposes, under cover sealed up, and shall also cause the statements returned to them by the parties so assessed, or by the assessors relating to such assessments, to be delivered at the same time, sealed up in the like manner, to the said commissioners for general purposes; provided that no assessment made by additional commissioners, or persons acting as such, shall be delivered to the respective parties until the expiration of fourteen days after the assessment, so signed as aforesaid, shall have been delivered to the commissioners for

Additional
Commis-
sioners to
deliver
Certifi-
cates of
Assess-
ments.

general purposes, or the persons acting as such, and the inspector or surveyor shall have had notice thereof.

Persons
aggrieved
to Appeal.

118. That if any person shall think himself aggrieved by any assessment made by the said additional commissioners, or by any objection to such assessment made by any surveyor or inspector as aforesaid, it shall be lawful for him, on giving ten days notice thereof in writing to the inspector or surveyor, to appeal to the commissioners for general purposes in the same district where such assessment was made, who shall hear and determine such appeal;¹ and the commissioners for general purposes shall from time to time appoint days for hearing appeals as soon after any assessments shall be returned to them by the additional commissioners as conveniently can be done, and the assessors shall cause notice of the days so appointed to be given to the respective appellants, and the meetings of the commissioners for the purpose of hearing appeals shall be held from time to time, within the time limited by the said commissioners, with or without adjournment; and no appeal shall be received after the time so limited, except on the ground of diminution of income, as herein mentioned: provided always, that if any person shall be prevented, by absence, sickness, or other reasonable cause, to be allowed by the said commissioners, for making or

Fixing the
Time for
hearing
Appeals.

¹ As regards Ireland, all assessments under Schedules (D.) and (E.) are to be made, and the appeals against all charges under Schedules (A.), (B.), (D.), and (E.) are to be heard and determined by the commissioners for special purposes appointed by the lords of the treasury.

proceeding upon his appeal within the time so limited, it shall be lawful for the said commissioners to give further time for that purpose, or to admit the same to be made by any agent, clerk, or servant, on the behalf of such appellant.

119. That in order that all appeals upon such assessments may be determined in due time, the commissioners for general purposes shall cause a general notice to be fixed up in their office, or left with their clerk, and also to be affixed on or near to the door of the church or chapel of such parish or place, or of some adjoining parish or place, in cases requiring the same by reason of any such place having no church or chapel, limiting the time for hearing all appeals, and which appeals shall be limited to be heard within a reasonable time after the cause thereof shall have arisen : and no appeal shall be heard after the time limited in such notice, unless the appeal shall be made on behalf of any person who shall be absent out of the realm, or prevented by sickness from attending in person within the time so limited, in which cases it shall be lawful for the said commissioners to postpone any such appeal from time to time, or to admit other proof than the oath of the party of the truth of the several matters required by this Act to be proved by his oath.

Notice to be given of the Time limited for hearing Appeals.

120. That upon receiving notice of appeal against any assessment made as last aforesaid, and also in every case where the commissioners for general purposes shall see cause to allow the objection of such inspector or surveyor to such

On Appeal, and when Objection made by the Surveyor is allowed, the

Commis-
sioners to
require a
Schedule.

assessment, the said commissioners shall direct their precept to the person appealing, to return to them, within the time limited therein, a schedule containing such particulars as the said commissioners shall demand, under the authority of this Act, for their information, respecting the property of such person, or the trade, manufacture, adventure, or concern in the nature of trade, or the profession, employment, or vocation respectively carried on or exercised by such person, and the amount of the balance of his profits and gains, distinguishing the particular amounts derived from each separate source before mentioned, or respecting the particulars of the deductions from any of such profits or gains made in such statements or schedules, and which the said commissioners are hereby empowered and required to demand, at their discretion, whenever the same shall appear to them necessary for the purposes mentioned in this Act, and so from time to time until a complete schedule, to the satisfaction of the said commissioners, of all the particulars required by them, shall be delivered; and every such precept, being delivered to or left at the last or usual place of abode of the person to whom the same shall be directed, shall be binding upon him according to the exigency thereof; or in case such person shall have removed from the jurisdiction of the said commissioners, or cannot be found, or his place of abode shall not be known, then, upon fixing such precept on or near to the door of the church or chapel of the place where the commissioners shall

meet in the execution of this Act, such precept shall also be binding upon such person according to the exigency thereof; and such person shall make the return required by the said commissioners, within the time limited in such precept, under the penalty in this Act contained, and subject to such charge as the said commissioners are hereby authorised to make in such case; to which schedule any inspector or surveyor sworn as aforesaid shall have free access at all reasonable times, and shall take such copies thereof, or of any parts thereof, or extracts from the same, as he shall think necessary for the due execution of this Act.

121. That it shall be lawful for the inspector or surveyor sworn as aforesaid, within a reasonable time, to be allowed by the said commissioners for general purposes, after he shall have had the examination of such schedules, to object to the same or any part thereof, and to state such objections, in writing, and the cause thereof to the best of his knowledge or information; and the said inspector or surveyor shall, in every case of objecting to any such schedule, deliver a notice in writing of such objection to the party to be charged, or leave the same at his last or usual place of abode, under cover sealed up and directed to such party, in order that he may, if he shall think fit, appeal from the same to the said commissioners; provided always, that no assessment shall be confirmed, nor any alteration therein be made, until the appeal upon such objection or assessment shall be heard and determined.

Inspector
or Sur-
veyor may
object to
State-
ments in
Schedule,
giving
Notice to
the Party.

Commissioners
overruling
Objection,
or satisfied
with
Assess-
ment or
Schedule,
may
confirm or
alter the
Assess-
ment ac-
cordingly.

122. That if, upon receiving the objection of such inspector or surveyor to any schedule, the said commissioners for general purposes shall see cause to disallow such objection, or if, upon the hearing of any such appeal as aforesaid, the said commissioners shall be satisfied with the assessment made by the additional commissioners, or after delivery of a schedule they shall be satisfied therewith, and shall have received no information of the insufficiency thereof, the said commissioners for general purposes shall direct such assessment to be confirmed or altered according to such schedule, as the case may require; provided that in every case where they shall think proper that the said statement on which the additional commissioners made their assessment, or the schedule delivered to the commissioners for general purposes, should be verified, they shall direct the assessor to give notice to the person to be charged with the said duties to appear before them to verify the said statement or schedule in the manner hereinafter mentioned, and every such person is hereby required to appear accordingly before the said commissioners, and, on oath as aforesaid, to verify the contents of his statement or schedule, and to sign and subscribe the same with his proper name; and such oath shall be, that the contents of such statement or schedule are true to the best of his judgment or belief, and that the same contains the just balance of the profits and gains arising from the source or sources therein contained, after making such reductions as are therein stated, and that no deduction whatever

than such as is therein stated, and to such amount only as is therein stated, hath been made from the profits or gains accounted for; provided always, that such person shall be at liberty to amend his said statement or schedule before he shall be required to take such oath; and after such oath, and in every case where such statement or schedule shall not have been objected to as aforesaid, and the said commissioners shall be satisfied therewith, they shall make an assessment according thereto, on the amount therein stated, at which the duty shall have been computed; and every such assessment, made after verification of such statement or schedule, shall be final and conclusive as to the matters contained in such statement or schedule.

123. That whenever the commissioners for general purposes shall be dissatisfied with any assessment returned by the additional commissioners to them, or with any schedule delivered to them, or shall require further information respecting the same, it shall be lawful for the said commissioners for general purposes to put any question in writing touching such assessment, or the contents of such schedule, or touching any of the matters which ought to be contained therein, or any sums which shall have been set against or deducted from the profits or gains to be estimated in such assessment or schedule, and the particulars thereof, and to demand an answer in writing accordingly from and signed by the person to be charged, and so from time to time whenever the said commissioners shall think the same necessary, and the said

Com-
mis-
sioners
may put
Questions
in Writing
touching
any
Assess-
ment or
Schedules,
and
receive
Answers.

commissioners for general purposes shall from time to time issue their precept, requiring true and particular answers to be given to such questions within seven days after the service of such precept; and every such person shall make true and particular answers, in writing, signed by him, to such questions, within the time limited by such precept, or shall within the like period tender himself before the said commissioners for general purposes, to be examined by them *vivâ voce* to such matters; and every person required to make such answers, or appearing before the said commissioners to be examined as a party, or as the clerk, agent, or servant of such party, as herein is mentioned, shall be permitted to give his answers, either in writing as aforesaid or *vivâ voce*, without having taken any oath, and shall be at liberty to object to any question, and peremptorily to refuse answering the same; and the substance of such answers as he shall give *vivâ voce* shall, in his presence, be reduced into writing, and read to him, and he shall be at liberty to alter any part thereof, and also to alter or amend any particular contained in his answers in writing, or in any schedule or declaration, before he shall be called upon to verify the same in the manner herein directed; and every such schedule shall be altered or amended as shall seem requisite after such inquiry or examination.

Com-
mis-
sioners for
General
Purposes
may call
upon the

124. That it shall be lawful for the commissioners for general purposes, in every such case as aforesaid, whenever they shall think the same necessary, to require the person upon whom any

assessment hath been made by the additional commissioners, with which the said commissioners for general purposes are dissatisfied, or from whom such schedule or answers in writing as aforesaid have been received, with which the said commissioners are dissatisfied, to appear and verify the same, and, upon the appearance of such person, to permit him to alter and amend such schedule or answers, and thereupon to administer to such person the oath herein after mentioned, and also to require any person who shall have been examined *vivâ voce* before them to verify his examination on oath, which any one of the said commissioners is hereby empowered to administer; and such oath shall be, that the contents of the said statements or schedules are true to the best of his knowledge and belief, and contain a full and true account of the balance of all the profits and gains of the deponent chargeable by this Act, to the best of his knowledge and belief, and a full and true account of every deduction made from his profits or gains in adjusting such balance, or that the contents of all such answers in writing as shall have been returned to the said commissioners by him as the same are then stated, or that the contents of his examination, as the same have been reduced into writing, are true; and every such oath shall be subscribed by the party taking the same.

Party to
verify
their
Answers
on Exa-
mination
upon Oath;

125. That it shall be lawful for the commissioners for general purposes to summon in like manner any person, whom they shall think able to give evidence or testimony respecting the assessment

may
summon
Witnesses,
and
examine
them upon
Oath.

made or to be made on any other person, to appear before them to be examined, and to examine every such person who shall so appear before them on oath (except the clerk, agent, or servant of the person to be charged, or other person confidentially intrusted or employed in the affairs of such party to be charged, and who shall respectively be examined in the same manner and subject to the same restrictions as are hereinbefore provided for the *vivâ voce* examination of any party touching the assessments to be made on him), which oath any one of the said commissioners is hereby empowered to administer; and such oath shall be, that the testimony or evidence to be given by such person shall contain the whole truth, and nothing but the truth, in respect of the matter in question concerning which such evidence or testimony is to be given; and every such oath shall be subscribed by the person taking the same; and if any person, being duly summoned as aforesaid, shall refuse or neglect to appear before the said commissioners at the time and place to be appointed for that purpose, or if any person, other than such clerk, agent, servant, or person confidentially intrusted or employed as aforesaid, being summoned, shall appear before the said commissioners, but shall refuse to be sworn, or to subscribe such oath as aforesaid, or, having taken and subscribed such oath, shall refuse to answer any lawful question touching the matter depending before the said commissioners, every person so offending shall forfeit any sum not exceeding twenty pounds.

Penalty
for refus-
ing to
attend or
to be
examined.

126. That if the commissioners for general purposes, or the major part of them present, after hearing all such appeals as shall be depending before them, or upon any objection made by the inspector or surveyor to any such assessments or schedule, whether such inquiry or examination as aforesaid shall have taken place or not, shall agree to make an assessment according to the statement contained in the said schedule, as the same shall have been returned or altered or amended upon appeal as aforesaid, they shall direct an assessment to be made of the duties chargeable on the statement contained in the said schedule, at the rate contained in this Act; and if the said commissioners shall think proper to require a verification of the said schedule, they shall give notice in manner aforesaid to the party to appear before them to verify the same, and such verification shall be made by the party in such manner, and such assessment thereupon shall be made, as hereinbefore directed, which assessment shall be final and conclusive; but nevertheless, in every instance where any person shall have neglected or refused to return such schedule according to the exigency of the precept of the said commissioners, or if any clerk, agent, or servant of such party as aforesaid, being summoned, shall have neglected or refused to appear before the commissioners to be examined, or if such party, or his clerk, agent, or servant as aforesaid, shall have declined to answer any question put to him by the said commissioners in writing or *vivâ voce*, or where the schedule delivered

Commissioners agreeing to make an Assessment on the Schedule may do so but in certain Cases Commissioners may make an Assessment according to their Judgment, which shall be final.

shall have been objected to as aforesaid, and such objection shall not have been appealed against within such reasonable time as is directed by this Act, or where any person, being required so to do, shall have neglected or refused to verify his statement or schedule, or his answers or examination in writing, or where the commissioners shall agree as aforesaid to allow the objections, or any of them, made by such inspector or surveyor, it shall be lawful for the said commissioners, and they are hereby required, in every such case, according to the best of their judgment, to settle and ascertain in what sums such person ought to be charged, and to make an assessment accordingly, which assessment shall be final and conclusive.

Where an Assessment shall be increased, the Commissioners may charge the Party with the Penalty, not exceeding Treble the Amount of Duty.

127. That in every case where the commissioners for general purposes shall have made any increased assessment upon the amount contained in the statement or schedule of the party to be charged, or shall at any time during the continuance of this Act discover that any increase ought to be made, whether upon the surcharge of the inspector or surveyor, or from his information, or otherwise, it shall be lawful for them to charge such person in a sum not exceeding treble the amount by which the duties shall have been increased; (that is to say,) where the party shall have refused or neglected to deliver any statement or schedule, then in a sum not exceeding treble the amount of the sum which, according to the rate prescribed in Schedule (D.), such person, in the judgment of the said commissioners, ought to be charged at, to be added to

the assessment, and applied as directed by this Act in other cases of increased assessments; and in case a statement or schedule shall have been so delivered then in a sum not exceeding treble the amount beyond the amount contained in such statement or schedule, unless such person shall in every such case make it appear to the satisfaction of the said commissioners that the omission complained of did not proceed from any fraud, covin, art, or contrivance, or any gross or wilful neglect.

128. That if any person required by the commissioners for general purposes to make out and deliver any schedule to the person to whom the same ought to be delivered in pursuance of this Act, shall refuse or neglect so to do, or shall refuse or neglect to appear before the said commissioners, or to verify upon oath before them any statement or schedule by him delivered, within the time limited by such commissioners in pursuance of this Act, every such person so offending shall forfeit any sum not exceeding twenty pounds, and treble the duty at which he ought to be assessed.

Penalty on
Persons
neglecting
to deliver
Schedules
or to
attend
Summons
of Commis-
sioners.

129. That if any person who shall have delivered a statement or schedule shall discover any omission or wrong statement therein, it shall be lawful for him to deliver an additional statement or schedule rectifying such omission or wrong statement; and such person shall not afterwards be subject to any proceeding by reason of such omission or wrong statement; and if any person shall not have delivered a statement or schedule, within the time limited by the commissioners for that purpose, it

Schedules
may be
amended.

shall be lawful for him to deliver a statement or schedule, in manner herein directed, at any time before a proceeding shall be had to recover the penalty herein mentioned, and no proceeding shall be afterwards had for recovering such penalty; and if any proceeding shall have been actually had before the commissioners for recovering such penalty, it shall be lawful for the same commissioners, on due proof to their satisfaction that no fraud or evasion whatever was intended, to stay such proceedings, either on the terms of paying or without paying the costs then incurred, as the commissioners shall think fit; and if any proceedings shall have been commenced in any court, it shall be lawful for the commissioners to certify, that in their judgment no fraud or evasion was intended by the party making such omission; and it shall be lawful for any judge of such court, on a summary application, to stay such proceedings on such terms as he shall think fit; or if such person shall have delivered an imperfect statement or schedule, and shall give to the commissioners a sufficient reason why a perfect statement or schedule cannot be delivered, the said commissioners being satisfied therewith shall give further time, and so from time to time, for the delivery of such statement or schedule; and such person shall not be liable to any penalty for not having delivered such statement or schedule within the time before limited, in case such person shall have delivered as perfect a statement or schedule as from the nature of the case he was enabled to give, and so from time to time as long as the commissioners shall grant further time as aforesaid.

130. That in any case in which an appeal is allowed to be made to the commissioners for general purposes against any assessment of the duties contained in Schedule (D.) of this Act, or against any objection of the inspector or surveyor to such assessment, or against any surcharge of the said duties, it shall be lawful for the person assessed or charged, if he shall think fit, instead of appealing to the said commissioners for general purposes, to appeal to the commissioners for special purposes, upon giving notice thereof in writing to the inspector or surveyor within the time limited for notices of appeal to the commissioners for general purposes in similar cases; and thereupon every such appeal shall be heard and determined by two or more of the commissioners for special purposes who shall be directed by the commissioners of stamps and taxes to hear appeals in the district in which such appellant shall be chargeable; and the determination of the said commissioners for special purposes shall be final and conclusive in the matter: provided always, that no person who shall claim the exemption hereinafter granted to persons whose annual income is less than one hundred pounds shall be allowed to appeal to the said commissioners for special purposes, but that every such claim shall be determined by the commissioners for general purposes as hereinafter directed.

Parties assessed or surcharged to the Duties in Schedule (D.) may appeal to Special Commissioners.

Claims of Exemption for Income being less than 100*l.* to be determined by General Commissioners.

131. That it shall be lawful for any person chargeable to the duties contained in the said Schedule (D.), and who shall not claim the said exemption hereinafter granted, to require, if he shall think fit, that all proceedings in order to an

Persons chargeable under Schedule (D.) may require the Proceedings in

order to an
Assess-
ment to be
had before
Special
Commis-
sioners.

assessment upon him, in respect of profits and gains chargeable under the said schedule, shall be had and taken before the commissioners for special purposes in the manner hereinafter directed, instead of the additional commissioners or the commissioners for general purposes, provided he shall deliver a notice of such request, together with the list, declaration, and statement of such profits and gains, to the assessor of the parish or place, to be by him transmitted to the inspector or surveyor of the district in which the same shall be chargeable, within the time to be limited by the general notice hereinbefore directed to be given for delivery of all such lists and statements as aforesaid; and thereupon the said inspector or surveyor shall examine the said list and statement, and shall compute and assess the duties which, according to his judgment, shall be chargeable upon the party under the said Schedule (D.), and shall make a certificate of such assessment, and deliver the same, together with the said list, declaration, and statement, to the commissioners for special purposes, who shall examine the same, and make or sign and allow such an assessment of the said duties as shall appear to them to be just and proper, subject to an appeal by the party to be charged, or by the inspector or surveyor objecting to such assessment, in like manner and under the like rules and regulations as in cases of appeal against assessments made by the said additional commissioners; and every such appeal shall be heard and determined by the commissioners for special purposes directed by the commissioners of

stamps and taxes to hear appeals in such district, provided that if either the party to be charged, or the inspector or surveyor, shall apprehend the determination of the said commissioners for special purposes on such appeal to be erroneous in any particular, and shall then express himself dissatisfied therewith, the said commissioners, if required by him, shall state specially and sign the case on which the question arose, together with their determination thereon, and transmit the same to the commissioners of stamps and taxes for their opinion; and the said last mentioned commissioners shall, with all convenient speed, state and subscribe their opinion on the case so transmitted, and according to such opinion the assessment which shall have been the subject of appeal shall be altered or confirmed, and the decision of the commissioners of stamps and taxes shall be final and conclusive in the matter; and in every case in which an assessment shall be made by the said commissioners for special purposes, they shall notify the amount thereof to the party assessed, who shall cause the same to be paid to the receiver general of stamps and taxes, or the proper officer for receipt in England or Scotland, at such time or times and in such manner as the said commissioners shall direct; and in default of such payment the said commissioners shall make a duplicate of such assessment, and deliver the same, together with their warrant for levying the amount thereof, to the collector of the duties appointed by the commissioners for general purposes for the parish or place in which the party assessed shall

reside, and such collector is hereby authorised and required to levy and raise the duties so assessed according to the exigency of such warrant.

Powers
and Au-
thorities of
General
Commis-
sioners
may be
exercised
by Special
Commis-
sioners in
certain
Cases.

132. That wherever by this Act authority is given to the commissioners for special purposes to make, sign, or allow any assessment, or to hear any appeal, then and in every such case all the powers and authorities, rules and regulations, which under or by virtue of this or any other Act may be exercised or put in force by the said additional commissioners or the said commissioners for general purposes, or by or under their warrant, order, or direction respectively, with relation to the making, signing, or allowing of any assessment, or to the proceedings on any appeal before them, or to the collecting, levying, and receiving of any of the duties hereby granted, shall and may lawfully be exercised and put in force by the said commissioners for special purposes, or by or under their warrant, order, or direction, with reference to any assessment to be made, signed, or allowed by such last mentioned commissioners, or any appeal to be heard or determined by them.

Abate-
ment on
account of
Diminu-
tion of
Income,
how to be
allowed.

133. That if within or at the end of the year current at the time of making any assessment under this Act, or at the end of any year when such assessment ought to have been made, any person charged to the duties contained in Schedule (D), whether he¹ shall have computed his profits or gains

¹ This is one of the most important clauses in the Income Tax Act; and was evidently designed by the authors of the bill to afford relief to honest tax-payers, who, from year to year, make a faithful return of their profits on

arising as last aforesaid on the amount thereof in the preceding or current year, or on an average of years, shall find, and shall prove to the satisfaction of the commissioners by whom the assessment was made, that his profits and gains during such year for which the computation was made fell short of the sum so computed in respect of the same source of profit on which the computation was made, it shall be lawful for the said commissioners to cause the assessment made for such current year to be amended in respect of such source of profit, as the case shall require; and in case the sum assessed shall have been paid, to certify under their hands to the commissioners for special purposes at the head office for stamps and taxes in England the amount of the sum overpaid upon such first assessment; and thereupon the said last mentioned commissioners shall issue an order for the repayment of such sum as shall have been so overpaid, and such order shall be directed to the receiver general

an average of the three preceding years. Such persons, finding at the end of the year of assessment that their profits and gains fell short of the sum computed and returned by them to be charged, are allowed to come up at the end of the year, having first given notice to the surveyor for their district to that effect, may have the charge reduced to the amount of profits actually realised within the year. If, however, a person neglects or refuses to make a return, or makes an incorrect and untruthful return of profits, and thereby defrauds the Crown of its just rights, the person so offending is not entitled to the relief granted by this section. The pronoun "he" refers to the person that made the computation as the person assessed; if the computation be made by some other person or persons consequent on the neglect—whether wilful or otherwise—on the part of the tax-payer, in this case, and in such cases, "he," by his own act, debars himself from participating in the relief granted by this section. N.B.—Since the above was written the author has seen the opinion of the Board of Inland Revenue on this clause, which corresponds with the principles herein laid down.—*Vide* Reg. 7099 J. 1863.

of stamps and taxes, or to an officer for receipt or collector of the duties granted by this Act, or to a distributor or sub-distributor of stamps, and shall authorise and require the repayment of the said sum so overpaid as aforesaid in like manner as is hereinbefore provided with respect to the allowances to be granted under Number V. of Schedule (A.) of this Act.

Abate-
ment to be
allowed
when
Persons
shall cease
to exercise
any Trade,
or shall
die before
the end of
the Year.

134. That in case any person charged to the said duties under Schedule (D.), whether the computation thereon shall have been made on the profits of one year, or on an average as herein allowed, shall cease to exercise the profession, or to carry on the trade, employment, or vocation, in respect whereof such assessment was made, or shall die, or become bankrupt or insolvent, before the end of the year for making such assessment, or shall from any other specific cause be deprived of or lose the profits or gains on which the computation of duty charged in such assessment was made, it shall be lawful for such person, or his executors or administrators, to make application to the commissioners for general purposes of the district, within three calendar months after the end of such year, and on due proof thereof to their satisfaction, the said commissioners shall cause the assessment to be amended, as the case may require, and give such relief to the party charged, or his executors or administrators, as shall be just; and in cases requiring the same, the said commissioners shall direct, in manner before mentioned, repayment to be made of such sum as shall have been overpaid on the assessment amended or vacated: provided always, that

where any person shall have succeeded to the trade or business of the party charged, no such abatement shall be made, unless it shall be proved to the satisfaction of the said commissioners that the profits and gains of such trade or business have fallen short from some specific cause, to be alleged to them and proved, since such change or succession took place, or by reason thereof; but such person so succeeding to the same shall be liable to the payment of the full duties thereon, without any new assessment.

135. That the persons acting as commissioners in the execution of this Act shall be charged and assessed to the duties contained in Schedule (D.), if liable thereto, in like manner as any other persons may be charged and assessed to the said duties: provided always, that any commissioner, whose statement or schedule shall be under consideration, or shall be concerned or interested therein, either for himself or for any other person in any character before described, shall have no voice, and shall not be present, except upon an appeal for the purpose of being examined *vivâ voce* by the commissioners then having his assessment or schedule under consideration, but shall withdraw during the consideration and determination thereof.

Commissioners to be assessed to Duties under Schedule (D.) as other Persons. Not to be present during the Consideration of their Statements or Schedules

136. That the commissioners for general purposes acting in relation to the duties contained in Schedule (D.) shall, in their respective books of assessment, enter and cause to be entered the several amounts of the sums assessed by them; and they shall from time to time make out and transmit to the commissioners of stamps and taxes, accounts of

Commissioners to enter their Assessments in Books, and send Accounts to the Office of Stamps & Taxes.

the amount of duty assessed by them, distinguishing the amount charged on each person, which accounts shall severally be made out, with the particulars required by this Act; and they shall also from time to time make out, and transmit to the said commissioners of stamps and taxes, lists containing the name, description, and place of residence of every person assessed by them respectively, as soon as the same conveniently can be done, which lists shall be made out according to an alphabetical arrangement of the respective parishes or places of residence in their respective districts.

Assess-
ments
under
Schedule
(D.) to be
entered,
and Certi-
ficates
of the
Amount
to be
delivered
by a Num-
ber or
Letter,
without
the Name
of the
Parties,
where
they
intend
Payment
to the
Officer for
Receipt.

137. That all assessments upon profits or gains under Schedule (D.) made by the commissioners for general purposes shall be entered in books, with the names and descriptions of the persons, corporations, companies, or societies to be charged therewith, and their respective places of abode, set opposite thereto, and which entries shall respectively be numbered progressively, or lettered, or distinguished by numbers or letters, as the said commissioners shall think proper; and that when and as soon as the said commissioners shall have caused to be made any such entry in such book, in case the person charged by such assessment shall have declared his intention to pay the duty to the proper officer for receipt within the time limited by this Act for payment thereof, and in case the said commissioners shall be satisfied with such declaration, they shall deliver to such person, or to such other person as shall be there attending on his behalf, a certificate under the hands of two or more of such

commissioners, specifying the amount of the sums to be paid within one year upon such assessment; and every such certificate shall be numbered or lettered with the same number or letter as the entry in the book of the said commissioners to which such certificate shall relate shall be marked and numbered or lettered, without naming or otherwise describing the person charged thereby; which certificate shall, on production thereof, be a sufficient authority to the said officer for receipt from time to time to receive from any person bearing and producing such certificate the amount of the sums therein contained, in such proportions thereof as by this Act are made payable by instalments, and at the times by this Act appointed for payment thereof, or in advance; and on the payment of the sums contained in any such certificate, or any proportion thereof, the said officer for receipt shall give certificates for the same, acknowledging the receipt of the sum paid on account of the certificate of the said respective commissioners by the number or letter marked thereon as before directed.

138. That in all cases where the commissioners shall not have received a declaration of the intended payment to the officer for receipt as aforesaid of the duty to be charged under Schedule (D.), or shall not be satisfied with such declaration, they shall deliver a duplicate of the assessments to the collector, with the names and descriptions of the parties charged therewith, together with their warrants for collecting the same, in such form and under the like powers as they are authorized to collect the duty under any

Com-
mis-
sioners to
deliver
Warrants
to Col-
lectors,
except
where Par-
ties are
assessed
by a
Number or
Letter.

of the other schedules contained in this Act; and if after the receipt of any such declaration the duties shall not be duly satisfied and paid accordingly, the said commissioners shall cause the names of the defaulters and the amount of duty assessed on each to be inserted from time to time in the duplicate of such collector; and the warrant for collecting the same shall be of the like force and effect as if such names and sums had been inserted therein at the time of issuing such warrant.

Duplicates
to be
delivered
to Officers
for Receipt,
and where
Assess-
ments are
made
under a
Number
or Letter,
with War-
rants for
receiving
the Duties.

139. That it shall be lawful for the respective commissioners for general purposes to issue out and deliver to the respective officers for receipt duplicates of the assessments made by them, containing the sums assessed on every person to whom a certificate hath been delivered by letter or number, together with the number or letter set opposite thereto in their respective books before mentioned, without naming such persons, with their warrants for receiving the duties charged by such commissioners respectively when the same shall become payable as aforesaid; and all such sums shall be paid to the respective officers for receipt, and such part thereof as shall not be so paid to them may be levied and collected as herein is mentioned; and if not so paid, levied, or collected, the same shall be recoverable as a debt to the Queen's Majesty, with full costs of suit, and all charges and expences attending the same.

Persons
charged to
pay the
Duties to

140. That the duties payable on such last-mentioned assessments shall be paid to the proper officer for receipt, by such instalments as by this

Act is directed, before the respective days appointed for such payments according to the regulations of this Act, or by three or two instalments, or in one sum in full, as the parties shall choose; and the certificates hereby required to be given on such payments shall be delivered to the respective commissioners, or to one or more of them, or to their clerk, at their office, before the times when the same are hereby made payable, taking his or their receipt for the same, which receipt shall be a sufficient discharge for the money so paid in satisfaction of so much of the assessment as shall be mentioned in such certificate to be so paid; and if any person shall neglect to pay such duties at the time and in the manner hereby directed for payment thereof, or, having paid the same, shall neglect to deliver the certificate required to be given on such payment as hereinbefore directed, it shall be lawful for the commissioners for general purposes, and they are hereby required, to deliver a duplicate of all sums assessed on any person who shall have made default in paying or accounting for the payment of the same, together with their warrant, to such collector as they shall appoint to levy the sum in arrear and unpaid, and such duplicate shall be made out, and such sums shall be levied, according to the regulations of the said Acts relating to the duties of assessed taxes.

the proper
Officer for
Receipt
before the
Days
appointed
by the
Act; and
in default
the Duties
may be
levied.

141. That it shall be lawful for any person to pay in advance to the receiver general of stamps and taxes, or to the proper officer for receipt, any sum of money charged as aforesaid, and to require a certificate acknowledging such payment; and it

Duties
may be
paid in
advance,
subject to
Discount.

shall be lawful for the said receiver general or officer for receipt, on production of the notice or certificate of such assessment at the time of payment of the said duty in advance (the sum so paid not in any case to be less than the sum which appears by such certificate to be payable by two instalments), to make an allowance, at the rate of four pounds per centum per annum, out of the sum so paid in advance, calculated upon such sum for the period by which the same shall be paid sooner than the period prescribed by this Act for the payment thereof; and in every such case the said receiver general or officer for receipt shall give the person paying the same a certificate of such payment, specifying therein the number of instalments thereby discharged, and the amount of the allowance for such prompt payment, and referring thereby to the notice or certificate of assessment then produced, and the name, number, or letter therein mentioned; and all such allowances shall be made at the time of paying the said duties; and such certificates as aforesaid, being delivered at the respective offices of the commissioners for executing this Act, shall be received by them as cash in discharge of the assessments, and shall be allowed to them in their accounts.

One Certificate or separate Certificates shall be given as required for the

142. That upon the payment of any such sum of money as aforesaid the said receiver general or officer for receipt shall give such certificate as aforesaid for the whole of the sums so paid, or separate certificates in like form for such portions thereof as shall be required, which certificates shall severally

be cut off indentwise from the counter-cheques thereof, which counter-cheques are to remain with the said receiver general or officer for receipt; and every such certificate shall be denominated in the body thereof to be on account of payments made in discharge of the duties assessed by virtue of this Act; and upon the delivery of any such certificate as last aforesaid to the said commissioners for general purposes, or at their office, in discharge of the whole or any part of the said duties assessed or charged upon the person delivering such certificate, the said commissioners or their clerk shall, if required, indorse in writing on the back of the certificate to be given by them or him in such case the amount of the number of instalments of the said duties to be discharged by such payments, which receipts of the said commissioners or their clerks as aforesaid shall be received, without further proof, as evidence of such payments, in all courts and places, and before all persons whatever.

Duties so paid.

On delivery of Certificates to the Commissioners, the Clerk to give a Receipt, which shall be a Discharge for the Duties.

143. And whereas it is expedient to relieve persons who may be willing to compound for the duties on the profits and gains described in the said Schedule (D.), be it enacted that every person desirous of compounding for the said duties shall deliver the list and statement of his profits to the assessor of the parish in which such profits are chargeable, and the assessment of such profits and gains shall be made by the special commissioners.

144. And be it enacted that the contract of composition may be made in the form provided by the commissioners of inland revenue.

145. That if any person who may propose to compound shall wilfully make or deliver any false list, declaration, or statement of profits, or wilfully conceal or omit to state any of his such profits or gains, or any portion thereof, or if any person shall by any fraudulent means procure an assessment to be made upon him for a less amount of the said duties than he shall be chargeable with ; any person so offending shall forfeit the sum of fifty pounds, and the contract of composition shall be void and of no effect.¹

Duties in
Schedule
(E.), and
Rules,
deemed
part of
this Act.

146. That the duties hereby granted, contained in the Schedule marked (E.), shall be assessed and charged under the following rules, which rules shall be deemed and construed a part of this Act, and to refer to the said last mentioned duties, as if the same had been inserted under a special enactment.

SCHEDULE (E.)

*Sched. (E.)
Rules.*

Rules for Charging the said Duties.

To be
charged
for all
Salaries,
Fees, or
Profits ;

First.—The said duties shall be annually charged on the persons respectively having, using, or exercising the offices or employments of profit mentioned in the said Schedule (E.), or to whom the annuities, pensions, or stipends mentioned in the same schedule shall be payable for all salaries, fees, wages, perquisites, or profits whatsoever

¹ Since 1859 the Income Tax has been voted annually ; hence composition has necessarily fallen into desuetude. When the tax is voted for two, three, or four years, then persons can and may compound.

accruing by reason of such offices, employments, pensions, after deducting the amount of duties or other sums payable or chargeable on the same by virtue of any Act of Parliament, where the same have been really and *bonâ fide* paid and borne by the party to be charged; and each assessment in respect of such offices or employments shall be in force for one whole year, and shall be levied for such year without any new assessment,¹ notwithstanding a change may have taken place in any such office or employment, on the person for the time having or exercising the same; provided that the person quitting such office or employment, or dying within the year, or his executors or administrators, shall be liable for the arrears due before or at the time of his so quitting such office or employment, or dying, and for such further portion of time as shall then have elapsed, to be settled by the respective commissioners, and his successor shall be repaid such sums as he shall have paid on account of such portion of the year as aforesaid; and each assessment in respect of such annuity, pension, or stipend shall be in force for one whole year, unless the same shall cease or expire within the year, by lapse, death, or otherwise, from which period the assessment thereon shall be discharged:

Second.—The said duties to be assessed by the

*Sched. (E.)
Rules.*

after
deducting
Duties
chargeable
on the
same by
Act of Par-
liament.

Provision
respecting
Arrears on
quitting
Office or
dying.

¹ This rule is now repealed. By the 16th and 17th Vict., cap. 34, sec. 53, it is enacted that public officers entitled to an increase of salary during the year of assessment, are to be charged such increase by way of supplementary or additional assessment at the end of the year.

*Sched. (E.)
Rules.*

Duties
to be
assessed
for all
Offices in
the place
where the
Commissioners
execute
their
Offices.

Description
of
Offices to
be charged.

respective commissioners for all the offices in each department in the place where the said commissioners shall execute their offices, although certain of the offices in the same department may be executed elsewhere, and shall be due and payable from the respective officers, and their respective successors for the time being :

Third.—The said duties shall be paid on all public offices and employments of profit of the description hereinafter mentioned within Great Britain ; (*videlicet*) any office belonging to either House of Parliament, or to any court of justice, whether of law or equity, in England or Scotland, Wales, the Duchy of Lancaster, the Duchy of Cornwall, or any criminal or justiciary or ecclesiastical court, or court of admiralty, or commissary court, or court-martial ; any public office held under the civil government of Her Majesty, or in any county palatine, or the Duchy of Cornwall ; any commissioned officer serving on the staff, or belonging to Her Majesty's army, in any regiment of artillery, cavalry, infantry, royal marines, royal garrison, battalions, or corps of engineers or royal artificers ; any officer in the navy, or in the militia, or volunteers ; any office or employment of profit held under any ecclesiastical body, whether aggregate or sole, or under any public corporation, or under any company or society,¹ whether corporate or not corporate ; any office or employment of profit under any public institution,

¹ All salaries and stipends paid by railway companies are now assessed by the special commissioners.—Vide 23rd Vict., cap. 14, sec. 6.

or on any public foundation, of whatever nature or for whatever purpose the same may be established : any office or employment of profit in any county, riding or division, shire or stewartry, or in any city, borough, town corporate, or place, or under any trusts or guardians of any fund, tolls, or duties to be exercised in such county, riding, division, shire, or stewartry, city, borough, town corporate, or place ; and every other public office or employment of profit of a public nature :

*Sched. (E.)
Rules.*
—

Fourth.—The perquisites to be assessed under this Act shall be deemed to be such profits of offices and employments as arise from fees or other emoluments, and payable either by the crown or the subject, in the course of executing such offices or employments, and may be estimated either on the profits of the preceding year, or of the fair and just average of one year of the amount of the profits thereof in the three years preceding ; such years in each case respectively ending on the fifth day of April in each year, or such other day of each year on which the accounts of such profits have been usually made up :

Fees or other Emoluments may be estimated on the profits of the preceding Year, or on an Average of Three Years.

Fifth.—In all cases where any salaries, fees, wages, or other perquisites or profits, or any annuities, pensions, or stipends, shall be payable at any public office, or by any officer of Her Majesty's household, or by any of Her Majesty's receivers or paymasters, or by any agent employed in that behalf, the duties chargeable under this Act in respect of such salaries, fees, wages, perquisites, or profits, or in respect of such annuities,

The Duties on Salaries, Fees, Pensions, &c., payable at any public Office, to be stopped in case of Nonpayment.

Sched. (E.)
Rules.
—

pensions, or stipends, shall be detained and stopped out of the same, or out of any money which shall be payable upon such salaries, fees, wages, perquisites, or profits, or upon such annuities, pensions, or stipends, or for the arrears thereof, whenever the same shall happen, and be applied to the satisfaction of the duties on such offices or employments, or on such annuities, pensions, or stipends respectively, (not being otherwise paid,) in the manner directed by this Act; and whenever the same so payable shall be assessed by the commissioners for general purposes in their respective districts, they shall transmit an account of the amount of the duty assessed to the office where the same are payable, in order that the amount so assessed may be there stopped or detained:

Duties on
Salaries,
&c., not
arising
from
Offices
mentioned
in the
foregoing
Rule to be
stopped by
Persons
paying
such
Salaries,
Fees, &c.

Sixth.—In all cases where the salaries, fees, wages, allowances, or profits of any officer chargeable to the said duties shall not arise out of any of the offices mentioned in the foregoing rule, but shall arise from any other office or employment of profit chargeable to the said duties, and the salaries, fees, wages, perquisites, or profits shall be payable at such office by any officer thereof, or by any receiver of the same respectively, or by any agent employed in that behalf, the duties chargeable under this Act in respect of such salaries, fees, wages, perquisites, or profits shall be detained and stopped out of the same, or out of any money which shall be paid upon such salaries, fees, wages, perquisites, or profits, or for arrears

thereof, whenever the same shall happen, and be applied to the satisfaction of the duties (not otherwise paid) in the manner directed by this Act:

*Sched. (E.)
Rules.*
—

Seventh.—Such portion of the said duties on offices or employments of profits, or on annuities, pensions, or stipends, as are charged with any sum of money payable to any other person, shall be deducted out of the sum payable to such other person as a like rate on such sum would amount unto; and all such persons, their agents and receivers, shall allow such deductions and payments upon receipt of the residue of such sums:

Such Portion of the Duties as are charged with Sums payable to any other Persons to be deducted out of such Sums.

Eighth.—Such portion of the said duties charged on any office or employment of profit executed by any deputy or clerk, or other person employed under the principal in such office, and paid by such principal out of the salary, fees, wages, perquisites, or profits of such principal, shall be deducted out of the salary or wages so payable as a like rate on such salary or wages would amount unto; and all such deputies, clerks, and other persons so employed shall allow to their respective principals such deductions and payments upon the receipt of the residue of such salaries or wages:

Duty paid by the Principal in an Office upon the Salary paid to his Deputy or Clerk to be deducted out of such Salary.

Ninth.—In estimating the duty payable for any such office or employment of profit, or any pension, annuity, or stipend, all official deductions and payments made upon the receipt of the salaries, fees, wages, perquisites, and profits thereof, or in passing the accounts belonging to such office, or

Payments on Receipt of Salaries, &c., or in passing Accounts, or upon the Receipt of Pensions, to be deducted.

*Sched. (E.)
Rules.*
—

Pensions payable out of a Branch of Revenue, to be charged by the Commissioners there.

upon the receipt of such pension, annuity, or stipend, shall be allowed to be deducted, provided a due account thereof be rendered to the said commissioners, and proved to their satisfaction :

Tenth.—In all cases where any annuity or pension shall be payable out of any particular branch of the public revenue, and at the office of that branch of revenue, the commissioners acting for that department shall have authority to assess and levy the same as a salary or wages payable thereout.

Persons assessed for Offices to be deemed to have exercised the same at the Head Office.

147. That every person to be assessed for his office or employment shall be deemed to have exercised the same at the head office of the department under which such office or employment shall be held, and shall be rated for such office or employment as if exercised at such head office, although the duties of such office or employment shall be performed, or the profits or any part thereof arising from such office or employment shall be payable elsewhere, within or out of Great Britain ; and all assessments made on any inferior officer, wherever he shall exercise his office or employment, shall be rated accordingly in the same district where such head office shall be established ; and every office shall be deemed to belong to and to be assessed by or under the principal officers of that department by or under whom the appointment to such office was made, provided that where such appointment shall be made by any inferior officer in any department, then such office shall be assessed by the

In what Departments Officers shall be assessed.

same commissioners by whom such inferior officer shall be chargeable for his office: provided that where any such appointment shall be held under the great seal or privy seal, either of England or Scotland, or shall be made under the royal sign manual, or where any such appointment shall be under the hands or seals of the commissioners of Her Majesty's treasury, and the same shall not be exercised in the department of the treasury, then the officer holding the same shall be assessed in that department where the office shall have been executed: provided also, that nothing herein contained shall be construed to limit the right hereinbefore given to commissioners of the district of assessing officers before described within their respective jurisdictions, although such offices, or any of them, may not be held under their appointment, or the profits of such offices may not be payable by them or their order.

148. That nothing herein contained shall extend or be construed to extend to charge any person resident in Ireland with the duties contained in the said Schedule (E.) in respect of any public office or employment the duties whereof are necessarily and permanently performed in Ireland.¹

Duties not to extend to Offices necessarily executed in Ireland.

149. That the like allowances shall be granted to the trustees of the British Museum, in respect of any charge under Schedule (A.) to be made on the lands and tenements vested in such trustees, as are granted to colleges and other properties mentioned

Certain Allowances to Trustees of British Museum, and the like Exemptions

¹ This clause is now annulled, the tax having been extended to Ireland by the 16th and 17th Vict., cap. 34.

as now
allowed to
Charitable
Institu-
tions.

in No. VI. of that schedule ; and the like exemptions shall be allowed in respect of any dividends of stock vested in such trustees, or any of them, or in any other for their use, as are granted to charitable institutions by this Act ; and no salary or payment made or to be made out of Her Majesty's exchequer to such trustees for the use of such institutions shall be charged at the said exchequer, provided all salaries of officers or persons employed under the said trustees shall be charged on the said officers respectively.

Commis-
sioners on
Offices to
take the
Oaths
prescribed,
and to
have
Power to
appoint
Clerks,
Assessors,
and Col-
lectors,
from the
Officers in
their De-
partments.

150. That the several commissioners authorised to act in the execution of this Act in relation to the duties on offices or employments of profit, and on pensions or stipends, as soon after their appointment respectively as conveniently can be done in their respective departments, shall meet in some convenient place, in order to qualify themselves by taking the oaths prescribed by the said recited Acts relating to the duties of assessed taxes, and shall have power to elect a clerk and assessors, and in cases where the duties cannot be stopped and detained at the department of office of the said commissioners, or for which the said respective commissioners shall act, collectors of the said duties to be assessed by them from and amongst the officers in their respective departments, and separate assessors and collectors in each such department, under the cognizance of the same commissioners ; which assessors shall, within a time to be fixed by the respective commissioners, deliver to them their certificates of

assessment, in writing under their hands, to be verified upon their oaths, of the full and just annual value of all offices and employments of profit chargeable under this Act in the department for which they shall be appointed assessors, and of all pensions and stipends, estimated according to this Act, with the names and surnames of the several officers and persons entitled to pensions or stipends, and the several sums of money they ought to pay by virtue of this Act, at the rate of seven pence for every twenty shillings of such value, without abatement or deduction, and without concealment or favour, upon pain of forfeiture for every neglect in the premises of any sum not exceeding one hundred pounds nor less than twenty pounds, which said assessors are hereby strictly enjoined and required, with all care and diligence, to charge and assess themselves, and all other officers, clerks, and persons employed in their respective departments of office, and with respect to the duty on pensions or stipends to charge and assess all persons entitled unto any such pensions or stipends, and respectively to make their assessments according to the provisions of this Act; and every such assessor shall have free access to all documents and papers whatever in their respective offices touching the salaries, fees, wages, perquisites, and profits of any officer, clerk, or person aforesaid, belonging to their respective offices, and touching the amount of the respective pensions or stipends, and shall be at liberty, whenever the same may be necessary, to require returns from the

All such Assessors to have Access to Documents, and may require Returns.

parties themselves, according to the provisions of this Act, that they may be enabled to make a true assessment in pursuance thereof.

State-
ments of
Profits
arising
from
Offices not
required
under a
General
Notice.

151. That no person shall, in respect of the profits arising from offices or from pensions or stipends chargeable before the respective commissioners appointed for those purposes in their respective departments of office as aforesaid, be liable to the penalty herein contained for not returning a statement of the profits arising from such office, pension, or stipend, in pursuance of any general notice hereinbefore directed, nor in any case except where the assessor for those profits respectively shall have required a return thereof in pursuance of the next preceding clause.

The full
Value of
Offices to
be stated,
although
Exemptions
are
claimed.

152. That in every case where any person holding such offices or employments, or being entitled unto any pension or stipend as aforesaid, shall claim to be exempt from such assessment, the commissioners shall nevertheless set down in such assessment the names of such persons, and the full and just annual value of such offices, employments, pensions, or stipends; and the claim to such exemption shall be preferred and examined, and the merits thereof shall be heard and determined, under the regulations of this Act with respect to other assessments.

Deputies
to pay for
Principals
where they
are in the
Receipt
of the
Profits.

153. That where any office or employment of profit chargeable by this Act is or shall be executed by deputy, such deputy shall, in all cases where he shall be in the receipt of the profits thereof, be answerable for and shall pay such assessment as

shall be charged thereon, and deduct the same out of the profits of such office or employment; and where the salaries, fees, wages, emoluments, or profits of any officer or officers in any such office shall be receivable by any one or more of the said officers for the use of such officer, or as a fund to be divided amongst such officers in certain proportions, the officer or officers receiving such salaries, fees, wages, perquisites, or profits shall be answerable for the duties charged thereon, and shall pay the same, and deduct the same out of the funds provided for such respective offices or employments, before any division or apportionment thereof, and in case of refusal or nonpayment thereof shall be liable to such distress as by this Act is prescribed against any person having the office or employment, and to all other remedies and penalties respectively herein contained.

Officers
receiving
Salaries or
Fees to be
answer-
able for
Duties.

154. That the proper officers, or their respective deputies, and the receivers and paymasters in every public department of office, and in every other office for which commissioners are hereby intended to be appointed for raising the duties hereby charged on such offices respectively, and any agent by whom any salaries, fees, wages, perquisites, or profits shall be payable, shall, upon request to him made by the assessors of the said duties, deliver gratis true lists or accounts of all such salaries, fees, wages, perquisites, and profits received by him, and belonging to such officers respectively, and of all pensions and stipends payable to them respectively, for the better guidance of the said assessors in charging the same;

Assessors
to be
furnished
with
Accounts
of Salaries,
&c., in
Public
Depart-
ments;

and may
require
Returns of
Salaries
and Profits
of Offices.

To make
up their
Assess-
ments
from the
Docu-
ments in
their
Offices,
and deliver
them to
the
Commis-
sioners.

and if the said Assessors shall be dissatisfied with such accounts it shall be lawful for them to require any officer whose office shall not be truly valued in such account to prepare and produce to them, within the like period of time as is limited for the returns of other accounts by this Act, a list or account of the salaries, fees, wages, perquisites, and profits of the office exercised by him, which returns such officer shall be obliged to make under the penalties and forfeitures contained in this Act for not making other returns hereby required; and from the documents and papers in their respective offices the said assessors shall make their assessment upon the persons holding such offices, or entitled unto such pensions respectively, according to the annual value thereof, and shall in like manner as is before directed with respect to assessors for any parish or place bring in their said assessments to the respective commissioners for their allowance, who shall forthwith set their hands to the same, which assessments shall be in force for one year, commencing and payable at the like periods as the assessments in parishes are made payable; and the said respective commissioners for the duties on offices shall, in all cases where collectors are authorised to be appointed, cause the like duplicates to be made thereof, and delivered to collectors, with like warrants to collect the said duties, as are before directed to be given to collectors for any parish or place; and the said collectors of the said duties on offices shall have the like authority to demand and levy the said duties as is herein given to collectors of

any parish or place: provided always, that in all cases where the duties, and any salaries, fees, wages, perquisites, or profits of any public office shall be detained and stopped out of the same, or out of any monies which shall be paid thereupon, the respective commissioners shall cause the like duplicates to be delivered to the proper officers in the respective offices, who shall keep true accounts of all monies stopped and detained under the authority of this Act, and shall be answerable for the same; and the money so detained of the duty on annuities, pensions, or stipends shall be accounted for and paid in the manner hereinafter directed.

155. That where any person having, using, or exercising any office or employment of profit which shall be charged to the duties by this Act granted thereon, and the said duties cannot be detained and stopped in the hands of the proper officer, or in the hands of any agent employed to pay the monies due in respect of the said office or employment, or the same monies shall have been paid over to the person having, using, or exercising the said office or employment, and such person shall refuse or neglect to pay the sum of money charged upon him, the commissioners for raising the duties on the said offices shall and may, by writing under their hands and seals, certify such neglect or refusal, and the sum payable by virtue of this Act, to the commissioners for executing this Act, in relation to lands, tenements, and hereditaments, in the parish or place where such officer shall reside; and such last-mentioned

Duties on
Offices
which
cannot be
stopped
to be
certified,
in case of
Nonpay-
ment, to
the Com-
missioners
of the
District
where the
Parties
reside,
who shall
issue their
Warrants
for levying
the same.

commissioners are hereby authorised and required, upon receipt of such certificate, by warrant under their hands and seals, to authorise and empower the respective collectors of the said duties, or the collectors of the parish or place where such officer shall reside, to levy the same, by such ways and means as they are authorised to levy the duties charged by them respectively in pursuance of this Act; and such collectors are hereby required to execute such warrant accordingly, and which shall be executed under the like powers and in like manner as is hereinafter directed, and as if such officer were charged to the said duties in such parish or place; and the monies arising thereby shall be paid to the collectors charged to the said duties on such office or employment.

No qualification to be required of Commissioners on public Offices and Pensions.

156. That no qualification shall be required of any of the officers or persons herein described to be commissioners for the duties on offices, or on employments of profit, or on pensions, stipends, annuities, interest, or dividends, contained in the said several schedules, who shall act as such commissioners by virtue of their several offices, other than such offices respectively; any thing herein contained to the contrary notwithstanding.

Officers acting in raising the Duties on Offices liable to Penalties for Default.

157. That the respective assessors and collectors appointed to raise and assess, or levy, collect, and pay, the sums of money to be charged on offices or employments of profit, or on annuities, pensions, or stipends payable by Her Majesty by virtue of this Act, and all the inspectors and surveyors acting in

relation to the said duties, shall respectively be subject to the penalties and forfeitures for refusing or neglecting the performance of their duty, or for being guilty of any fraud or abuse in executing the same, as are inflicted on such officers respectively for the like offences by the said Acts relating to the duties of assessed taxes.

158. That such of the said duties granted by this Act which may be detained or stopped and deducted out of the sums in respect whereof they shall be charged or deducted shall be respectively detained at such times in each year as the said sums shall be payable to the person entitled thereto.

When Duties are to be detained.

159. That in the computation of duty to be made under this Act in any of the cases before mentioned, either by the party making or delivering any list or statement required as aforesaid, or by the respective assessors or commissioners, it shall not be lawful to make any other deductions therefrom than such as are expressly enumerated in this Act, nor to make any deduction on account of any annual interest, annuity, or other annual payment to be paid to any person out of any profits or gains chargeable by this Act, in regard that a proportionate part of the duty so to be charged is allowed to be deducted on making such payments, nor to make any deduction from the profits or gains arising from any property herein described, or from any office or employment of profit, on account of diminution of capital employed or of loss sustained in any trade, manufacture, adventure, or concern, or in any profession, employment, or vocation.

What Deductions shall not be allowed in computing the Duties to be charged under this Act.

Commissioners to settle Difference respecting Deductions to be made on account of Duties.

160. That if any difference shall arise between tenant and landlord, or any other persons to whom any interest, rent, rent charge, annuity, fee-farm rent, rent service, quit rent, feu duty, or other rent or annual payment shall be payable, touching the sums to be deducted thereout on account of the duties hereby charged having been paid, or between the occupier for the time being and any former occupier of any lands, tenements, hereditaments, or heritages, his executors, administrators, or assigns, touching the proportion of duty to be paid or allowed by either party, the respective commissioners for general purposes in their several districts shall have authority and they are hereby required to settle the proportions of such payments and deductions as shall be according to the directions of this Act, and in default of payment to levy the same respectively under the like powers as they might have levied the same if the assessment had been made in the same proportions, and to pay over the same to the collector or party, as the case may require; and the judgment and determination of such commissioners shall be final.

Inspectors and Surveyors to have Access to Returns and Assessments, with Liberty to amend them and make Sur-charges.

161. That the several inspectors and surveyors appointed or to be appointed shall be and they are hereby empowered respectively to inspect and examine all and every the returns made by any person under the directions of this Act; and in case any of them shall be dissatisfied, either with the returns so made, or the estimate of the assessor thereon, or shall discover any error or omission in such estimate, or that any deduction hath been

allowed not authorised by this Act, they shall charge the same, according to the best of their judgment, in the full amount at which the same ought to be charged; and the said inspectors and surveyors shall also be at liberty respectively to inspect and examine all and every the assessments of the said duties, or any of them, made under the authority of the respective commissioners before mentioned, as well before as after the commissioners shall have signed and allowed the said assessments, and before such allowance to correct and amend such assessments, if they shall respectively think fit; and every person in whose custody such returns are is hereby required, upon the request of any such inspector or surveyor as aforesaid, to deliver the same into his custody, for the purposes of this Act, taking his receipt for the same; and every person in whose custody any such assessments shall be is also hereby required, upon the request of such inspector or surveyor as aforesaid, to produce the same; and such inspector or surveyor is hereby authorised to take charge of the same until he shall have taken such copies of or extracts from the same as may be necessary for his better information; and every person wilfully obstructing such inspector or surveyor in the due performance of his duty as aforesaid shall forfeit the sum of fifty pounds; and if any such inspector or surveyor shall find or discover, upon his survey or examination, or otherwise, that any person, corporation, company, or society, who ought to be charged with the said duties or any of them, shall have been omitted to be charged therewith, or

shall have been underrated in the assessment, or that any person, or the officer of any corporation, company, or society, liable to the said duties or any of them, being required so to do, hath neglected or refused to make a return according to the directions of this Act, or that the assessors have neglected to require a return in any case where a return ought to have been required from any person, corporation, company, or society, according to the intent of this Act, so that such person, corporation, company, or society shall not have been fully charged to the said duties, then and in every such case the said surveyor or inspector shall certify the same in writing under his hand, together with an account of every default, and the full amount of the duty which ought to be paid by way of surcharge, to the said respective commissioners for putting in execution this Act in relation to the duties on which such surcharge shall be made, in the manner and under and subject to the rules and regulations prescribed and contained in the said two several recited Acts of the forty-eight and fiftieth years of the reign of King George the Third, herein before recited or referred to.

Sur-
charges, if
confirmed,
to be in
Treble
Duty, in
certain
Cases.

162. That upon every surcharge allowed upon appeal by the said commissioners, upon the certificate of the inspector or surveyor, as directed by this Act, in cases where no such declaration shall have been delivered as in the said recited Act of the fiftieth year of the reign of King George the Third is required, or the commissioners shall be dissatisfied with the same, the assessment shall be made

in treble the rate of duty prescribed in the said respective schedules of this Act on the amount of the duty surcharged : provided always, that if upon appeal such declaration as aforesaid shall have been delivered, and if the said commissioners shall be satisfied therewith, and shall be of opinion that there was any reasonable cause of controversy on the part of the appellant on the subject matter of appeal, and that the party hath not been guilty of any wilful default, neglect, or omission, nor wilfully done any act with intention to defraud the revenue, it shall be lawful for the said commissioners who shall have determined the said appeal, although they shall confirm or allow the surcharge, or a part thereof only, at the same time to remit and strike off the whole or any part of the said treble duty ; and the overplus of the sum so charged above the said rate or duty, and which shall not be so remitted or struck off as aforesaid, shall be paid to the officer for receipt, to the use of Her Majesty ; which increase of duty made by occasion of such surcharge, together with the overplus aforesaid above the said rate of duty, and all other increase of duty occasioned by the surcharge or information of any inspector or surveyor under this Act, the commissioners for executing this Act who shall have confirmed such surcharge or made such increase shall at the same meeting certify under their hands to the commissioners of stamps and taxes, who shall have authority, under and subject to such rules and regulations as shall have been made by the commissioners of Her Majesty's treasury in that behalf, to

Upon
Appeal, the
Whole or
a Part of
the Treble
Duty
may be
remitted.

Payment
of Over-
plus.

Increase of
Duty, &c.,
by Sur-
charge to
be certified
to Commis-
sioners of
Stamps &
Taxes,
who shall
have
Authority
to reward
Inspector
or Sur-
veyor.

direct the said officer for receipt to pay to the said inspector or surveyor, out of the increased duty and overplus aforesaid, such sum of money as shall appear to the said commissioners of stamps and taxes to be an adequate reward for the labour and diligence of the said inspector or surveyor.

Exemption of
Persons
whose
Income is
less than
£150 per
Annum.

163. That any person charged or chargeable to the duties granted by this Act, either by assessment, or by way of deduction from any rent, annuity, interest, or other annual payment to which he may be entitled, who shall prove before the commissioners for general purposes,¹ in the manner herein-after mentioned, that the aggregate annual amount of his income, estimated according to the several rules and directions of this Act, is less than one hundred and fifty pounds,² shall be exempted from the said duties, and shall be entitled to be repaid the amount of all deductions or payments on account thereof in the manner hereinafter directed, except so much of such duties as the person claiming such exemption shall or may be entitled to charge against any other person, or to deduct or retain from or out of any payment to which such claimant may be or become liable; and such exemption shall be claimed and proved, and the proceedings thereupon shall be had, before the commissioners for general purposes in the district where the claimant shall reside, pursuant to and under the powers and provisions by

¹ By the 16th and 17th Vict., cap. 34, sec. 31, claims in Ireland to be sent to special commissioners.

² The duty now extends to incomes of £100 a year.

which the duties in Schedule (D.) are herein directed to be ascertained and charged, but nevertheless subject to the rules and directions hereinafter contained.

164. That every person claiming to be entitled to such exemption as last aforesaid shall, within the time to be limited as hereinbefore directed for delivering in the lists, declarations, and statements required by this Act (or within such further time as the said commissioners shall for special cause assigned allow), deliver or cause to be delivered to the assessor of the parish or place where such claimant shall reside a notice of his claim for such exemption, together with a declaration and statement, signed by such claimant, and in such form as may be provided under the authority of this Act, declaring and setting forth therein all the particular sources from whence the income of such claimant shall arise, and the particular amount arising from each source, and also every sum of annual interest or other annual payment reserved or charged thereon, whereby the income shall or may be diminished, and also every sum which such claimant may have charged or may be entitled to charge against any other person for or on account of the duty made payable by this Act, or which he may have deducted or retained, or may be entitled to deduct or retain, under the authority of this Act, from or out of any payment to which he may be or become liable; which declaration and statement every inspector or surveyor shall be at liberty to peruse and examine, and to take copies of or extracts from, under the

Mode of
claiming
Exemption,
and
of proceeding
on
such
Claim.

like powers as in other cases; and in every case where such claim for exemption shall be made in manner aforesaid the assessor shall transmit such notice, declaration, and statement to the said commissioners; and if the inspector or surveyor shall not object to such declaration within forty days after such transmission, or within such further time as the commissioners, on just cause, shall allow to him to make such objection, it shall be lawful for the said commissioners to allow such claim of exemption, and to discharge the assessment made upon any property or profits of such person, either in his own name or in the name of his lessee or tenant, within the district of the said commissioners; and if it shall appear that any property or profits of such person is or are assessed or liable to be assessed in any other district, the said commissioners shall certify to the commissioners of stamps and taxes, in such form as shall be provided under the authority of this Act, the allowance of such exemption; and the said last-mentioned commissioners shall direct the assessment made upon any property or profits of such claimant, either in his own name or in the name of his lessee or tenant, in any other district, to be discharged, and the same shall be discharged accordingly: provided always, that in case the inspector or surveyor shall object to any such claim as aforesaid in writing, suggesting to the said additional commissioners that he hath reason to believe that the income of such claimant or any other particular required by this Act to be declared or set forth in such declaration and statement as aforesaid,

If Inspector or Surveyor object to the Claim, the same to be determined by the Commissioners for General Purposes.

is not truly or fully declared or set forth therein in any specified particular, then and in such case the merits of such claim for exemption shall be heard and determined upon appeal before the commissioners for general purposes, under and subject to such rules, regulations, and penalties as other appeals under this Act are directed to be heard and determined, and if such claim shall be allowed on appeal as aforesaid the said commissioners for general purposes shall grant and issue all necessary certificates consequent thereon.

165. That if it shall be proved to the satisfaction of the commissioners for general purposes that any person whose claim for exemption has been allowed in manner aforesaid has been charged to and has paid any of the duties hereby granted, by way of deduction from any rent, annuity, interest, or other annual payment to which he may be entitled, and from which a deduction is authorised to be made by this Act, or that such person has been assessed and has paid such duties in respect of any annuity, dividend, pension, or stipend payable to him out of the public revenue of the United Kingdom, then and in such case it shall be lawful for the said commissioners for general purposes to certify what shall have been so proved before them to the commissioners for special purposes at the head office for stamps and taxes in England, by a certificate, in such form as shall be provided under the authority of this Act, specifying and describing the amount and the particular nature of the payment out of which and the name and place of abode of the person

On Proof
that
Persons
entitled to
Exemption
have
been
charged
Duties by
Deduction
from any
Annuity,
Dividend,
Rent, &c.,
Commissioners to
grant a
Certificate
thereof,
which
shall
authorise
the Col-
lector or
Receiver
to repay
the
Amount of
such
Duties.

by whom such deduction as aforesaid shall have been made, and specifying also the amount and description of the annuity, dividend, pension, or stipend in respect of which such claimant has been assessed, and the duties whereon he has paid; and thereupon the said last-mentioned commissioners shall issue to such claimant an order for the repayment to him of the amount of the duties certified to have been paid as aforesaid, and such order shall be directed to the receiver general of stamps and taxes, or to an officer for receipt or collector of the duties granted by this Act, or to a distributor or sub-distributor of stamps, and shall authorise and require the repayment of the said duties in like manner as is hereinbefore provided with respect to the allowances to be granted under Number V. of Schedule (A.) of this Act. (*a*)

(*a*) By the Act 16th and 17th Vict., cap. 34, sec. 54, it is enacted that persons who have made insurance or contracted for a deferred annuity on the lives of themselves or their wives, are to be allowed an abatement of duty in respect of the annual premium paid; provided that no abatement or repayment shall be made in respect of any annual premium beyond one-sixth part of the whole of the profits or gains charged to the Income Tax. A person in the receipt of £100 a year, paying an annual premium of say £6, is still liable to the tax, but may obtain an abatement of the assessment by the amount of the premium actually paid from year to year.

Claim No. 39, of which an example is here given, can always be obtained at the office of the surveyor of taxes for the district in which the claimant resides, which, when filled, must be sent according to the printed instructions on the back, enclosing therewith the annual premium receipt. In filling up the claim—1st. The source of profits must be stated. 2nd. The parish or place

(For continuation of this note, see page 220.)

No. 40.

INCOME TAX.

Form to be used by a Person claiming a Repayment of Duty, by reason of his or her Income not amounting to One Hundred Pounds a Year.

No claim for repayment of duty can be allowed unless it be made within three years after the end of the year of assessment.

County of _____

District of _____

Parish of _____

I hereby declare that the following statement contains a full and true account and a return of the whole of my income, from every source whatever, for the year ending 5th day of April, 1863, and I am therefore entitled to be repaid the sum of

Given under my hand this

day of

, 186 .

Claimant's Signature _____

Residence that will be found by Post, _____

I request that repayment of the undermentioned sum may be made to me

{ By the Receiver-General, at Somerset House; or
By the Distributor or Sub-Distributor of Stamps, residing at

Use which of these most convenient to yourself.

Statement of the particulars of the total income of claimant, from every source whatever, for the year commencing the 6th day of April, 1862, and ending the 5th day of April, 1863.

Annual Amount.

£ s. d.

The full particulars of the claimant's income, from every source whatever, shall be stated in this statement, and the particulars of any mortgage or other incumbrance thereon, if any.

Total Amount of annual income from every source £

Particulars of the foregoing Income, in respect of which Repayment of Duty is claimed.

In respect of Public Funds or Annuities.

Name or Description of Stock.	Amount thereof, and if part of a larger sum, state also the larger sum.			Name or Names in which the Stock stands.	When each Dividend was due.	Amount of Duty claimed to be returned each Stock, &c.		
	£	s.	d.			£	s.	d.
<p align="center">In respect of other Property not in the Public Funds, the Tax on which has been paid by the Claimant by way of deduction or otherwise.</p>								
<p align="center">Deduct the duty on the ground rent, interest, or mortgage, or other annual charge (if any) to which the property may be subject.....£</p>								
						<p align="right">Total amount of duty claimed to be returned.....£</p>		

Having examined the above claim, I do hereby certify that the party

Given under my hand, this

day of , 186 .

Surveyor.

Penalty
for making
fraudulent
Claims of
Exemption.

166. That if any person shall be guilty of any fraud or contrivance in making any such claim, or in obtaining any such exemption or any such certificate as aforesaid, or shall fraudulently conceal or untruly declare any income or amount of income, or any sum which he may have charged or been entitled under the authority of this Act to charge against any other person, or which he may have deducted or retained, or have been or be entitled as aforesaid to deduct or retain, from or out of any payment to which such person claiming exemption as aforesaid may be or become liable, or if any such person shall fraudulently make a second claim for the same cause, every such person so offending in any of the cases aforesaid shall forfeit the sum of twenty pounds, and treble the duty chargeable in respect of all the sources of his income, and as if such claim had not been allowed; and if any person shall knowingly and wilfully aid, abet, or assist any

where the profits are charged. 3rd. The amount of the assessment. 4th. The duty paid to the crown thereon. 5th. The name of the insurance company. 6th. The annual premium; and lastly: The Income Tax thereon.

Claim 40, an example of which is also given, is for the use of persons whose total income, from every source, is less than £100 a year. Those forms may also be obtained from the surveyor of taxes where the claimant resides; and when properly filled up, must be returned to that officer, with the collector's receipts, if the tax which is sought to be re-claimed be paid in respect of lands, houses, &c. If from public companies or mortgagees, then a certificate from the secretary of such company, or from the mortgager, must be annexed to the claim, showing that the tax has been paid over to the crown.

such person in committing any such fraud as aforesaid the person so aiding, abetting, or assisting shall forfeit the sum of fifty pounds.

167. That the annual value of lands, tenements, hereditaments, or heritages, belonging to or in the occupation of any person claiming the said exemption, shall be estimated, for the purpose of ascertaining his title to such exemption, according to the rules and directions contained in the said several Schedules (A.) and (B.) respectively; and that the income arising from the occupation by such claimant of lands, tenements, hereditaments, or heritages chargeable under the said Schedule (B.) shall be deemed for the purpose aforesaid to be equal in England to one-half and in Scotland to one-third of the full annual value thereof, estimated according to the said rules and directions; and where such claimant shall be the proprietor as well as the occupier of any such lands, tenements, hereditaments, or heritages, the amount deemed by this Act as aforesaid to be the income arising from the occupation of such lands, tenements, hereditaments, or heritages, shall be added to the amount of the full annual value thereof, and the aggregate amount shall be deemed for the purpose aforesaid to be the income of such claimant arising from the lands, tenements, hereditaments, or heritages of which he shall be the proprietor and occupier as aforesaid; and the income arising from any lease of or composition for tithes shall be deemed, for the purpose aforesaid, to be equal to one fourth of the full annual value of such tithes, estimated in manner aforesaid.

Income
arising
from
Lands,
how to be
estimated
with
reference
to Claims
for Exemp-
tion.

Joint
Tenants,
&c., may
severally
claim Ex-
emptions.

168. That coparceners, joint tenants, or tenants in common of the profits of any property whatever, and any joint tenant or tenants of lands or tenements in partnership, being in the actual and joint occupation thereof in partnership, and entitled to the profits thereof in shares, and personally labouring therein, or managing the same, and any partners carrying on trade or exercising any profession together, and entitled to the profits thereof in shares, and personally acting therein, may severally claim such exemption according to their respective shares and interests in the manner before directed; and such claims, being duly proved to the satisfaction of the commissioners to whom the same are made, may be proceeded upon as in the cases of several interests: provided always, that the profits so arising shall not in any case be charged separately to the duty in respect of the occupation of lands, where lands shall be let or underlet, without relinquishing the possession by the lessor, or where the lessee or tenant shall not be exclusively in the possession and occupation of the lands so let.

Excep-
tions.

Claim to
be made
where the
Claimant
resides, or
in the Case
of Offices,
Pensions,
and
Stipends,
before the
Commis-
sioners of
the
Depart-
ment.

169. That every such claim for exemption shall be made to the commissioners of the district where the claimant shall reside, whether such claimant shall be personally charged in such district or not, except where the whole income of the claimant shall arise from an office or employment of profit the duties whereon are cognizable before the commissioners of a department of office, or from a pension or stipend, in all which cases the claim may be made to and allowed by the commissioners

of such department wherein the said duties are cognizable under the regulations of this Act; and if such claimant shall be out of Great Britain, an affidavit, stating the several matters required by this Act, taken before any person having authority to administer an oath in the place where such claimant shall reside in any matter relating to any part of the public revenue of Great Britain, may be received by the respective commissioners for executing this Act in relation to the assessment on which such claim shall be founded.

Persons
out of
Great
Britain
may
Claim by
Affidavit.

170. That any such claim for exemption may be made by any guardian, trustee, attorney, agent, or factor, on account of others, in any case where satisfactory proof shall be made that the party claiming such exemption is unable to attend in person, or such claim may be made by the several persons acting in any of the characters hereinbefore described, in such manner as they may act for others, for the purpose of being assessed on their account in the first instance, as hereinbefore directed.

Claims
may be
made by
Agents or
Trustees
on account
of others.

171. That whenever any person shall have been assessed to any of the duties granted by this Act, whether charged on him on his own account, or in any of the characters hereinbefore described on the behalf of any other person, and shall, by any error or mistake, be again assessed for the same cause, and on the same account, and for the same year, it shall be lawful for him to apply to the commissioners for general purposes acting for the division or place for which he shall have been so assessed by error or mistake as aforesaid, for the purpose of

Commis-
sioners to
grant Re-
lief from
Double
Assess-
ments.

being relieved from such double assessment, and the said commissioners, on due proof thereof to their satisfaction, shall cause such assessment, or such part thereof as shall be a double charge as aforesaid, to be vacated, and which proof may be either by a certificate of the assessment made on the party, under the hands of the commissioners by whom he shall have been rightly assessed according to the directions of this Act for the matter or cause in question, certifying that such matter or cause is included in an assessment made by them on the same party, on the same account, and for the same year, or by other lawful evidence given of those facts on the oath of any credible witness; and whenever it shall be proved to the satisfaction of the commissioners of stamps and taxes that any such double assessment as aforesaid hath been made, and hath not been vacated, and that payment hath been made of both assessments, it shall be lawful for the said commissioners of stamps and taxes to order and direct the receiver general of stamps and taxes, or any officer for receipt, to repay to the party the sum so erroneously and doubly assessed upon him, and paid as aforesaid.

Com-
mis-
sioners to
issue Du-
plicates of
Assess-
ments to
Collectors,
with War-
rants to
collect the
same.

172. That the respective commissioners executing this Act in relation to any of the duties hereby granted shall, within one calendar month after the first day of hearing appeals, all appeals then made being first determined, issue out and deliver to the respective collectors duplicates of the assessments of the aforesaid duties, charged at the respective rates mentioned in the respective schedules of this

Act, together with their warrants, as directed by the said several Acts relating to the duties of assessed taxes, for the speedy and effectual levying and collecting of the said duties assessed under this Act, as the same shall become payable, by quarterly instalments, as herein directed, distinguishing the amount charged under each of the said schedules: provided always, that all such duties as shall be assessed or charged under any of the provisions of this Act, if not paid, levied, or collected according to the directions herein mentioned, shall be recoverable as a debt to the Queen's Majesty, with full costs of suit, and all charges and expenses attending the same; and when so recovered the said duties shall be paid to the proper officer for receipt, in aid of the parish or place answerable for the same.

173. That where any person chargeable with the duties hereby made payable as aforesaid shall be under the age of twenty-one years, or where any person so chargeable shall die, in every such case the parents, guardians, or tutors of such infant, upon default of payment by him, and the executors and administrators of the person so dying, shall be and are hereby made liable to and charged with the payments which the said infant ought to have made, or the person so dying was chargeable with; and if such parents, guardians, or tutors, or such executors or administrators, shall neglect or refuse to pay as aforesaid, it shall be lawful to proceed against them in like manner as against any other person making default of payment of the said duties; and all

Parents
and
Guardians
liable for
Infants, &
Executors
for Persons
dying.

parents, guardians, or tutors making payment as aforesaid shall be allowed every sum paid for such infants in their accounts, and all executors and administrators shall be allowed to deduct all such payments out of the assets of the person so dying.

Parish to
be answer-
able for
Collectors
in Eng-
land.

174. That in England the parish or place in which any assessment shall have been made of the duties granted by this Act under any of the schedules marked respectively (A.), (B.), or (D.) shall be answerable for the amount of the duties which shall have been so charged in such parish or place, and for the said duties being duly demanded of the respective persons charged therewith, according to the regulations contained in the said Acts relating to the duties of assessed taxes, by the collector appointed for such parish or place, and also for such collector duly paying the sums by him received to the proper officer for receipt of the said duties, according to such regulations; and any of the arrears of the said duties by this Act granted, caused by or arising from any neglect, default, or failure of any collector for which any parish or place shall be answerable as aforesaid, shall be assessed within or upon such parish or place as soon after such default shall be discovered as conveniently can be done, and shall be charged on the amount of the assessment which shall be made for the same duties in the year commencing from the fifth day of April preceding the time of making such re-assessment, by duly apportioning the amount of such arrear amongst the several persons assessed in that year in the assessment of the same duties on

Arrears
to be re-
assessed.

which such arrear shall have accrued, according to the amount of each person's assessment therein, as nearly as the case will admit, and by the like rules, methods, and directions by which the original assessment was made, to be raised and levied in such manner as any assessment may be by virtue of this Act raised and levied under the regulations of the said Acts respectively.

175. That if it shall happen that this Act shall not be executed previous to the time appointed for the payment of the first or any subsequent instalment of the said duties, or within the year of assessment, it shall be lawful for the commissioners executing this Act who shall have made or allowed any assessments after the period appointed for any such payment, which they are hereby declared to be competent to do from time to time when and as the same shall be necessary, to settle and adjust at what time and in what proportions any instalment of which the time for payment shall then have elapsed shall be paid, in such manner as to them shall appear just and reasonable, regard being had to the number of days appointed for the payment of instalments then to come (if any) in the year of making the assessment; provided that on or before every quarterly day of payment as herein mentioned after the making of such assessment in the same or any subsequent year the said commissioners shall direct at least the amount of two quarterly payments to be made, until all arrears, either for that or any former or subsequent year, shall have been completed.

Commissioners to adjust Times of Payment, if the appointed Days are elapsed; and Sums to be paid, not less than the Amount of Two Instalments on each Day.

Assess-
ments to
be for One
Year, pay-
able by
Four In-
stalments.

176. That every assessment to be made under this act within the year appointed for making the same shall be deemed to be for the current year, and shall be in force for such year; and every assessment made after the expiration of any year in which the same ought to have been made shall be deemed to be for the whole of the year current when the assessment ought to have been made, and such year shall commence from the fifth day of April one thousand eight hundred and forty-two, for the first assessment, and for every subsequent assessment during the continuance of this Act from the fifth day of April in such year; and the said duties which shall be charged in England, except where the same shall be detained and stopped at the respective offices, shall be payable in each year by four quarterly instalments at the times following: *videlicet*, on or before the twentieth day of June for the first quarterly instalment, on or before the twentieth day of September for the second quarterly instalment, on or before the twentieth day of December for the third quarterly instalment, and on or before the twentieth day of March for the last quarterly instalment, in each year; and in Scotland the said duties shall be payable by two half-yearly instalments; *videlicet*, on or before the twentieth day of September for the first half-yearly instalment, and on or before the twentieth day of March for the last half-yearly instalment; the payment thereof for the first assessment to be regulated as to the proportion of the sums and times of payment by the respective commissioners pursuant to the directions herein contained.

177. That if any person shall come into any parish or place wherein such person shall not have been before charged to the said duties contained in any of the said schedules for the same year, the assessor or collector, or any inspector or surveyor, shall give or leave notice in writing to or for such person to make out and deliver, within fourteen days next ensuing the day of giving such notice, a declaration in writing, signed by him with his own proper name, which shall specify the name of the parish or place and county wherein such person shall have been assessed as aforesaid for such year, and also to produce the certificate of such assessment, or in default thereof to deliver a statement for the purpose of being assessed in such parish or place; and if any such person as aforesaid shall neglect or refuse to make out and sign and deliver such declaration or statement as aforesaid, within the time before mentioned, or shall make any false or untrue return therein in any particular thereof, he shall forfeit a sum not exceeding twenty pounds; and when in any case it shall not appear in the assessment of any parish or place for that year that any person residing or being therein shall have been assessed to the said duties in the same parish or place, then and in such case it shall be lawful for the respective commissioners acting for the said district and they are hereby required to proceed in manner before directed to assess such person to the said several duties, in like manner in every respect as if such person had been resident in such parish or place at the time of the publication of notices as

If Persons come to reside in any Parish in which they have not been before charged, the Assessor to give them Notice to declare where they were charged, or to deliver a Statement, for the purpose of being assessed. Penalty on Persons neglecting to deliver such Statement.

directed by this Act, unless such person shall prove to their satisfaction that he hath been duly charged in some other parish or place, and hath paid or satisfied the duties so charged; and if any person, before or after notice given to return a statement as aforesaid, shall remove out of such parish or place without returning such statement, or before an assessment shall be made on him, with intent to evade an assessment, or if any person being assessed to the said duties shall remove out of the parish or place where he shall have been assessed to the said duties without first paying or discharging all the said duties charged upon him which shall then be due and payable, or without leaving in such parish or place sufficient goods and chattels whereon the said duties in arrear may be raised and levied, and the same shall remain in arrear and unpaid for the space of twenty days after the time appointed by this Act for payment thereof, every such person shall forfeit (over and above the said duties so left unpaid as aforesaid) the sum of twenty pounds; and in every such case, and also in every case where any person shall reside in any other parish or place than that in which the assessment or charge shall be made on him in pursuance of this Act, and the same shall be in arrear and unsatisfied in the whole or in part, it shall be lawful for the commissioners of the district in which such assessment or charge shall have been made to certify to the commissioners of the district within which such person shall reside the amount of the assessment or charge made upon such person, and remaining in arrear and unpaid

Persons removing out of a Parish or Place, without first discharging the Assessment, or not leaving sufficient Goods to satisfy the Arrear, subject to Penalty.

Arrears to be levied by Distress in the District where the Party resides; and if not so levied or collected, to be recovered as a Debt to Her Majesty.

as aforesaid, and such last-mentioned commissioners shall thereupon cause the whole of the duty so remaining in arrear and unpaid as aforesaid to be raised and levied, by and under their warrant, together with the costs and charges attending the same; provided that if no such certificate and warrant as aforesaid shall be made and issued, or the whole of such arrear of duty, and costs and charges, as aforesaid, shall not be levied or collected in manner aforesaid, the same shall be recoverable as a debt to Her Majesty, together with full costs of suit, and all charges and expenses attending the same.

178. That if any person who ought to be charged as directed by this Act shall, by fraudulently changing or having changed his place of residence, or by fraudulently converting or having converted his property, or any part thereof, or by fraudulently releasing, assigning, or conveying, or having fraudulently released, assigned, or conveyed, the same, or any part thereof, or by making and delivering any such statement or schedule as aforesaid which shall be false or fraudulent, or having any property chargeable as aforesaid, shall fraudulently convert or shall have fraudulently converted the same, or any part thereof, by altering or having altered any security with relation to such property, or by fraudulently rendering or having rendered the same, or any part thereof, temporarily unproductive, in order that such person may not be charged for the same or any part thereof, or by any falsehood, wilful neglect, fraud, covin, art, or contrivance whatsoever,

Penalty on
Persons
fraudulently
changing
their
Residence,
or converting
Property, or
delivering
false State-
ments, or
guilty of
other
Fraud.

used or practised, shall not be charged and assessed according to the true intent and meaning of this Act, every such person shall, on proof thereof before the said respective commissioners for general purposes acting for the district wherein such person shall be chargeable, be charged and assessed treble the amount of the charge which ought to have been made on such person if no such charge shall have been made; and if any such charge shall have been made which shall be less than the charge which ought to have been made on such person, then such person shall be assessed and charged, over and above such former charge, treble the amount of the difference between the sum with which such person shall have been charged and the sum with which he ought to have been charged, to be added to such assessment, and applied as in other cases as aforesaid.

Receipts
and other
Docu-
ments
exempted
from
Stamp
Duty.

179. That no receipt, certificate of payment, contract of composition, affidavit, appraisement, or valuation, made or given in pursuance and for the purposes of this Act, shall be liable to any stamp duty.

Persons
giving
false
Evidence,
or swear-
ing falsely,
liable to
the Penal-
ties of
Perjury.

180. That if any person, upon any examination on oath or affirmation, or in any affidavit, deposition, or affirmation authorised by this Act, shall wilfully and corruptly give false evidence, or shall wilfully and corruptly swear or affirm any matter or thing which shall be false or untrue, every such person so offending, and being thereof duly convicted, shall be subject and liable to such pains and penalties as by the laws in force persons convicted

of wilful and corrupt perjury are subject and liable to; and any indictment or information for perjury committed in any such affidavit, deposition, or affirmation as aforesaid, whether the same shall be taken or made within Great Britain or without, shall and may be laid, tried, and determined in the county where such affidavit, deposition, or affirmation shall be exhibited to the commissioners in pursuance of this Act.

Indictments may be tried in the County where the Affidavit was exhibited.

181. That if any person shall forge, counterfeit, or alter, or cause or procure to be forged, counterfeited, or altered, or knowingly or wilfully act or assist in forging, counterfeiting, or altering, any certificate of the commissioners of stamps and taxes, or of any other commissioners acting in the execution of this Act, or any certificate or receipt which the cashier of the Bank of England, or the receiver general of stamps and taxes, or any officer for receipt, is by this Act authorised to give on the receipt of any money payable under this Act, or shall utter any such forged, counterfeited, or altered certificate or receipt as aforesaid, with intent to defraud Her Majesty, or any body politic or corporate, or any person whomsoever, every person so offending, and being thereof lawfully convicted, shall be adjudged guilty of felony, and shall be transported for a term not exceeding fourteen years.

Punishment of Persons guilty of forging or altering Certificates or Receipts given under this Act.

182. That if, upon the trial of any indictment, information, suit, or prosecution whatsoever, or in any proceeding relative thereto, under and by virtue of this Act or the said Acts hereinbefore recited or referred to, or for anything done in

Prescribing the Evidence to be received in Court of Persons being

Com-
mis-
sioners or
Officers.

pursuance of this Act, or for any offence committed against this Act, or in any matter arising out of this Act, or on occasion thereof, any question shall arise whether any person be or have been or was a commissioner or officer of or for the said duties hereby granted, or commissioned or appointed to act as such, then and in every such case proof may be made and admitted that such person was reputed to be or had acted as such commissioner or officer, or acted under such commission or appointment, at the time respectively when the act, matter, or thing in controversy upon such trial or other proceeding shall happen to have been done or committed, or omitted to have been done or performed, without producing or proving the particular commission, appointment, nomination, or other authority whereby such commissioner or officer was constituted and appointed; and that in every such case such proof shall be deemed and taken, by all judges, justices, or commissioners before whom any such trial or proceeding shall be had, to be good and legal evidence, unless by other evidence the contrary shall be made to appear; any law or usage to the contrary thereof notwithstanding.

Allowance
to Asses-
sors, Col-
lectors,
Clerks,
and other
Persons.

183. That the several assessors and collectors shall have threepence in the pound for what money of the several duties by this Act granted the several collectors shall pay to the proper officer for receipt, to be divided in each separate collection between the said assessors and collectors in equal proportion; and for the careful writing and transcribing the said assessments, warrants, estreats, and duplicates

in due time, and for the due, speedy, and effectual executing all matters and things directed to be performed under the said commissioners, and for the bearing and sustaining all incidental expences attending the execution of this Act, under the direction of the said respective commissioners in their several districts, the clerk of the respective commissioners, who shall perform the duties of his office within the respective times limited by this Act, and shall have borne and sustained such incidental expenses, shall, by warrant under the hands of the said commissioners, have and receive from the respective officers for receipt twopence in the pound of all such monies of the said several duties as shall be assessed in or by virtue of such warrants or certificates; and the clerk who shall not have borne and sustained such incidental expences shall, by like warrant, have and receive one penny in the pound of all such monies as aforesaid, provided this Act be carried into execution in due time and in an effectual manner for the district in which he shall be appointed the clerk, and all warrants or estreats be made, and the duplicates be delivered to the proper officer for receipt, and into the head office for stamps and taxes as aforesaid, within the times limited by this Act, and not otherwise; and no person shall under any pretence whatever be entitled to any part of the reward hereby given to such clerk, except the assistant (if any) to such clerk, whose compensation shall be apportioned and settled by the respective commissioners; nor shall such clerk under any pretence whatever,

demand, take, or receive any fee, gratuity, or perquisite, for any matter or thing to be done by him by virtue and under the authority of this Act, from any person, other than the proper officer for receipt, in manner aforesaid: provided always, that no such compensation shall be made to any assessor or collector, in respect of any sum detained or stopped under the authority of this Act, or paid into the Bank of England, or in respect of any sums paid by the respective parties into the said bank, nor to any receiver, nor to any of the persons or corporations intrusted with the payment of annuities, dividends, and shares paid out of any public revenue of Great Britain, or elsewhere, as aforesaid, other than such sum as shall be directed to be paid to such collectors, receivers, corporations, or persons aforesaid by the warrant of the commissioners of Her Majesty's treasury, for their pains and care in executing this Act: provided also, that it shall be lawful for the said commissioners of Her Majesty's treasury to cause such further allowance to be made to such clerk as aforesaid, who shall have faithfully performed his duty under this Act, and shall have borne and sustained such incidental expences as aforesaid, of any sum, not exceeding one penny in the pound on the amount of such part of the gross assessment as shall have been discharged on occasion of claims for exemption made and allowed under this Act on the ground of income, as they shall, on consideration of the extent and population of the district, and the number of such claims,

Further
Allowance
to Clerk.

think proper to direct, and the certificate of the commissioners of stamps and taxes shall be an authority to the officers for receipt respectively to pay such further allowance.

184. Provided always, that no neglect or omission to pay within any limited period the duties assessed under the authority of this Act in respect of any house or other building shall prevent any person from being admitted or retained on the register or list of persons entitled to vote in the election of a member or members to serve in Parliament for any city or borough, or from voting at any such election.

Nonpayment of Duties not to disqualify from voting at Elections for Members of Parliament.

185. That all pecuniary penalties imposed by this Act shall and may be sued for, recovered, and applied in such manner and form as is directed in regard to the pecuniary penalties imposed by the said Acts respectively passed in the forty-third year of the reign of King George the Third relating to the duties of assessed taxes, the regulations whereof are hereby made applicable to the duties granted and the penalties imposed by this Act; and that in any action, suit, or proceeding, by or on the behalf of Her Majesty, for the recovery of any such duties or penalties respectively granted or imposed by this Act, such duties and penalties respectively shall be recoverable with full costs of suit, and all charges and expences attending the same: provided always, that wherever by this Act any increased rate of duty is imposed as a penalty, or as part of or in addition to any penalty, every such penalty and all

Recovery of Penalties and Duties.

such increased rate of duty may be added to the assessment, and be collected and levied in like manner as any duties included in such assessment may be collected and levied.

Monies arising from the Duties to be paid into the Bank of England, and transferred to the Credit of the Exchequer.

186. That all monies arising from the duties hereby granted (the necessary charges of raising and accounting for the same excepted) shall be paid into the Bank of England to the credit of an account, in the name of the receiver general of stamps and taxes, to be opened and kept for that purpose, distinct and apart from all other monies, and shall be transferred to the credit of Her Majesty's exchequer, in such manner, at such times, and under such authority, rules, and regulations, as are or may be appointed or made with regard to any other monies arising from duties under the care or management of the commissioners of stamps and taxes: provided always, that out of the monies from time to time to arise from the said duties, it shall be lawful for the commissioners of Her Majesty's treasury to settle and appoint such salaries and allowances for the service, pains, and labour of the commissioners for special purposes, inspectors, surveyors, and other officers to be employed in the execution of this Act, and otherwise in relation thereto, and also to discharge such incident charges and expences attending the execution of this Act, as the said commissioners of Her Majesty's treasury shall think fit and reasonable in that behalf.

The Treasury to settle Allowances for Commissioners, Surveyors, and other Officers, and to discharge incidental Expences.

No Person to be exempt by Letters Patent.

187. That no letters patent granted by Her Majesty or any of Her Royal Progenitors, or to be granted by Her Majesty, to any person, city,

borough, or town corporate within this realm, of any manner of liberties, privileges, or exemptions from subsidies, tolls, taxes, assessments, or aids, nor any statute granting any salary, annuity, or pension to any person free of any taxes, deductions, or assessments, shall be construed or taken to exempt any person, city, borough, or town corporate, or any of the inhabitants of the same, from the burthen and charges of any of the duties granted by this Act; and all *non obstantes* in such statutes or letters patent made or to be made in bar of this Act are hereby declared to be void and of non effect; any such statutes, letters patent, grants or charters, or any clause of *non obstante*, or other matter or thing therein contained, or any law or statute, to the contrary notwithstanding.

188. That every provision in this Act contained, and applied to the duties in any particular schedule, which shall also be applicable to the duties in any other schedule, and not repugnant to the provisions for charging, ascertaining, or levying the duties in such other schedule, shall, in charging, ascertaining, and levying the same, be applied as fully and effectually as if the application thereof had been so expressly and particularly directed; anything herein contained to the contrary notwithstanding.

Provisions
applied to
any parti-
cular
Schedule
may
extend to
another
Schedule
in charg-
ing the
Duty.

189. That the schedule hereinafter mentioned, marked (F.), shall be deemed a part of this Act, as if the same had been inserted under a special enactment; provided that the several oaths therein mentioned shall be deemed and understood and taken to refer only to the duties contained in Schedule (D.) as aforesaid.

Schedule
(F.) to be
deemed
Part of
this Act.

Sched. (F.)

SCHEDULE (F.)

Form of an oath or affirmation to be taken by the commissioners for the purposes of this Act, and by additional commissioners, and commissioners for special purposes, acting in the execution thereof, in respect of the duties contained in Schedule (D.)

Oath to be taken by Commissioners acting in respect of the Duties contained in Schedule (D.)

“ I A. B. do swear [or affirm, as the case may be,
 “ that I will truly, faithfully, impartially, and
 “ honestly, according to the best of my skill and
 “ knowledge, execute the powers and authorities
 “ vested in me by an Act passed in the Year
 “ of the reign of Queen Victoria, intituled [*here set*
 “ *forth the title of this Act*], and that I will exercise
 “ the powers intrusted to me by the said Act in
 “ such manner only as shall appear to me necessary
 “ for the due execution of the same; and that I
 “ will judge and determine upon all matters and
 “ things which shall be brought before me under
 “ the said Act without favour, affection, or malice;
 “ and that I will not disclose any particular con-
 “ tained in any schedule or statement delivered
 “ with respect to any duties charged under the
 “ provisions and regulations relating to Schedule
 “ (D.) of the said Act, or any evidence or answer
 “ given by any person who shall be examined, or
 “ shall make affidavit, deposition, or affirmation
 “ respecting the same, in pursuance of the said Act,
 “ excepting in such cases and to such persons only
 “ who shall be sworn to the due execution of this
 “ Act, and where it shall be necessary to disclose

“ the same for the purposes of the said Act, or to
 “ the commissioners of stamps and taxes, or in
 “ order to or in the course of a prosecution for
 “ perjury committed in such examination, affidavit,
 “ deposition, or affirmation.

Sched. (F.)

“ So help me God.”

Form of oath or affirmation to be taken by
 inspectors and surveyors as aforesaid.

“ **I** A. B. do swear [or affirm] that in the execution
 “ of an Act passed in the year of the
 “ reign of Queen Victoria, intituled [*here set forth*
 “ *the title of this Act*], I will examine and revise
 “ all statements, schedules, and declarations de-
 “ livered within my district, and in objecting to the
 “ same I will act according to the best of my in-
 “ formation and knowledge, and that I will conduct
 “ myself without favour, affection, or malice, and
 “ that I will exercise the powers intrusted to me by
 “ the said Act in such manner only as shall appear
 “ to me to be necessary for the due execution of
 “ the same, or as I shall be directed by the com-
 “ missioners of stamps and taxes, or any two or
 “ more of them; and that I will not disclose any
 “ particular contained in any statement or schedule,
 “ with respect to any duties charged under the
 “ provisions and regulations relating to Schedule
 “ (D.) of the said Act, or any evidence or answer
 “ given by any person who shall be examined, or
 “ shall make affidavit, deposition, or affirmation
 “ respecting the same, in pursuance of the said

Oath to be
 taken by
 Inspectors
 and
 Surveyors.

Sched. (F.) — “ Act, except in such cases and to such persons only
 “ who shall be sworn to the due execution of the
 “ said Act, and where it shall be necessary to dis-
 “ close the same for the purposes of the said Act,
 “ or to the commissioners of stamps and taxes, or
 “ in order to or in the course of a prosecution for
 “ perjury committed in such examination, affidavit,
 “ deposition, or affirmation.

“ So help me God.”

Form of oath or affirmation to be taken by
 assessors as aforesaid.

Assessors
 Oath.

“ **I** A. B. do swear [or affirm] that in the execution
 “ of an Act passed in the year of the
 “ reign of Queen Victoria, intituled an Act [*here*
 “ *set forth the title of this Act*], I will in all respects
 “ act diligently and honestly, and without favour or
 “ affection, to the best of my knowledge and belief,
 “ and that I will not disclose any particular con-
 “ tained in any statement or schedule delivered to
 “ me in the execution of the said Act, with respect
 “ to any duties charged under the provisions and
 “ regulations relating to Schedule (D.) of the said
 “ Act, except in such cases and to such persons
 “ only who shall be sworn to the due execution of
 “ the said Act, and where it shall be necessary to
 “ disclose the same for the purposes of the said
 “ Act, or in order to or in the course of a prose-
 “ cution for perjury committed in any matter
 “ relating to such statement or schedule.

“ So help me God.”

Form of oath or affirmation to be taken by the *Sched. (F.)*
collectors and officers for receipt.

“ **I** A. B. do swear [or affirm] that in the execution
“ of an Act passed in the year of the *Oath for*
“ reign of Queen Victoria, intituled an Act [*here* *Collectors*
“ *set forth the title of this Act*], I will not disclose *and*
“ any assessment or the amount of any sum paid *Officers for*
“ or to be paid by any individual under the said *Receipt.*
“ Act, or the books of assessment which shall be
“ delivered to me in the execution of the said Act,
“ with respect to any duties charged under the
“ provisions and regulations relating to Schedule
“ (D.) of the said Act, except in such cases and to
“ such persons only who shall be sworn to the due
“ execution of the said Act, and where it shall be
“ necessary to disclose the same for the purposes of
“ the said Act, or to the commissioners of stamps
“ and taxes, or in order to or in the course of a
“ prosecution for perjury committed in relation to
“ the said duties.

“ So help me God.”

Form of oath or affirmation to be taken by a
clerk or clerk's assistant to the commissioners
aforesaid.

“ **I** A. B. do swear [or affirm] that I will diligently *Clerk's*
“ and faithfully execute the office of a clerk [or *Oath.*
“ assistant clerk, as the case may be,] according to
“ an Act passed in the year of the reign of
“ Queen Victoria, intituled an Act [*here set forth*
“ *the title of this Act*], to the best of my knowledge

Sched. (F.) — “and judgment; and that I will not disclose any
 “particular contained in any statement, declaration,
 “or schedule, with respect to the duties charged
 “under the provisions and regulations relating to
 “Schedule (D.) of the said Act, or any evidence or
 “answer given by any person who shall be ex-
 “amined, or shall make affidavit, deposition, or
 “affirmation, respecting the same, except in such
 “cases and to such persons only who shall be sworn
 “to the due execution of the said Act, and where
 “I shall be directed so to do by the regulations of
 “the said Act, or any two or more of the commis-
 “sioners under whom I act, or of the commissioners
 “of stamps and taxes, or in order to and in course
 “of a prosecution for perjury committed on such
 “examination, affidavit, deposition, or affirmation.
 “So help me God.”

Schedule
(G.) and
the Rules
therein
to be
observed
in execu-
ting the
Act.

190. That the Schedule marked (G.), with the rules and directions therein contained, shall, in making returns of the amount of annual value or profits on which any duty is chargeable under this Act, so far as the same are respectively applicable to the case of each person, corporation, company, or society described or mentioned in this Act, on behalf of themselves, and also of others for whom they act in any of the characters described in this Act, or hereinafter mentioned, be observed by each such person, corporation, company, or society, or by his or their agents or officers, in the cases where such agents or officers are authorised to make such returns.

SCHEDULE (G.)

Sched. (G.)

I.—By every occupier of lands, tenements, hereditaments, or heritages throughout Great Britain, to be charged under Schedule (A.) and (B.), or either of them.

A statement of the rent and annual value, or the annual value, as the case shall require, of all lands, tenements, and hereditaments, or heritages, occupied in every parish or place, distinguishing the proportions in each parish or place, and estimating separately such as are occupied as owner or tenant, and also such as are held under different landlords, and also such as are chargeable by the rent or annual value, or on the amount of profits; and also estimating separately the rent or annual value chargeable in respect of the property, and the amount chargeable in respect of the occupation, distinguishing the same, as follows: (*videlicet,*)

By Occupiers of Lands, &c., charged under Schedules (A.) and (B.)

Lands and tenements occupied as owner:

Lands and tenements let at rack rent within seven years:

Lands and tenements let at rack rent before the period of seven years, with the rent and annual value thereof estimated separately:

Lands and tenements let, but not at rack rent, with the rent and annual value thereof estimated separately:

The amount at which such lands and tenements are rated to the poor:

Sched. (G.)

The amount of the composition, rent, rent-charge, or annual payment paid in the preceding year to the rector or vicar or other person, for tithes of the above lands and tenements :

The amount of each deduction claimed in respect thereof, and stating if tithe free in part or in the whole, and the amount of any modus for tithes or real composition.

By Lay
Impropria-
tors and
Ecclesiastical
Persons,
under
Schedule
(A.)

II.—By every lay impropiator, and by every ecclesiastical rector, vicar, or other person (describing himself) receiving any tithes in kind, or any payments in right of the church, or by endowment, or in lieu of any tithes, and on all teinds, in Scotland, to be charged under Schedule (A.), distinguishing the same as follows :

The amount of the profits from tithes taken in kind for one year, on an average of three years :

The amount of dues and money payments in right of the church, or by endowment, or in lieu of tithes not arising from lands, on the above average.

The amount of compositions, rents, and payments in lieu of tithes, arising from lands for the preceding year.

By Corpora-
tions,
&c., under
Schedule
(A.)

III.—By every person, corporation, or company carrying on any concern hereinafter mentioned, or their agents or officers, in the cases authorised to be charged under Schedule (A.)

The amount of profits from quarries of stone, slate, limestone, or chalk, in the preceding year :

Of iron works, salt springs or works, alum Sched. (G.)
mines or works, waterworks, streams of water,
canals, inland navigations, docks, drains, levels,
fishings, rights of markets and fairs, tolls, railways
and other ways, bridges and ferries, in the prece-
ding year :

Of mines of coal, tin, lead, copper, mundie, iron,
and other mines, on an average of five years.

IV.—By every lord or lady of a manor or other By Lords
of Manors.
royalty, or tenant of the same.

The amount of all dues and other services or
other casual profits (except rents and annual pay-
ments) of such manors or royalties, on an average
of seven years.

V.—By the receiver of any fine paid in consideration By Re-
ceivers of
of a demise of lands or tenements (except cus- Fines,
tomary) to be charged under Schedule (A.) under
Schedule
(A.)

The amount of such fines in the preceding year,
or for such lesser period since the interest thereon
commenced, and an estimate of the average value
for one year.

VI.—By every person entitled to profits arising from By Profits
from
lands, tenements, hereditaments, or heritages, not Lands,&c ,
before stated to be charged under Schedule (A.) under
Schedule
(A.)

The amount, on a fair average, to be allowed by
the respective commissioners.

Sched. (G.) VII.—By or for every person carrying on any trade, manufacture, adventure, or concern in the nature of trade, to be charged under Schedule (D.)

By Persons carrying on Trade charged under Schedule (D);

The amount of the balance of the profits thereof, upon a fair and just average of three years, or for such shorter period as the concern has been carried on.

VIII.—By every person exercising any profession, employment, or vocation, to be charged under Schedule (D.)

or exercising Professions;

The amount of the balance of the profits, gains, and emoluments thereof within the¹ preceding year.

IX.—By every person entitled to profits of an uncertain value, not before stated, to be charged under Schedule (D.)

or entitled to Profit of uncertain Value;

The full amount of the profits or gains arising therefrom within the preceding year.

X.—By every person receiving in Great Britain interest from securities out of Great Britain, to be charged under Schedule (D.)

or receiving Interest from Foreign Securities;

The full amount that has been received, or will be received, as far as the same can be computed in the current year.

XI.—By every person receiving in Great Britain profits from possessions out of Great Britain, to be charged under Schedule (D.)

or Profits from Foreign Possessions;

The full net amount annually received there-

¹ Now the charge is to be made on an average of three years.

from, either by remittances, or importation of property, or money or value from property not imported, or on credit, or on account in respect of remittances, property, or value, on an average of the three preceding years. *Sched. (G.)*

XII.—By every person entitled to any annual profits not falling under any of the foregoing rules, and not charged by any of the other schedules, to be charged under Schedule (D.) or any other Profits charged under Schedule (D.)

The full amount thereof received annually, or according to the average directed to be taken by the commissioners on a statement of the nature of such profits, and the grounds on which the amount has been computed, and the average taken to the best of the party's knowledge and belief.

XIII.—Declarations to be delivered in respect of the duty to be charged under Schedule (D.) Declarations in respect of Duty under Schedule (D.)

First.—Declaration by the precedent acting partner, or by the agent, if none of the partners are resident in Great Britain, of the names of the several partners, their respective residences, and the place of carrying on the trade or concern, or exercising the profession, and the style or description of the firm :

Second.—Declaration by any partner, not being the precedent acting partner, of his being assessed with the firm, describing the same, and the place where the return of the precedent partner was made :

Third.—Declaration which may be made by

Sched. (G.) each partner desirous of being and entitled to be separately assessed, describing the firm, and his proportion of the profits.

Statement of Profits not chargeable where the Office is held. *XIV.—Statement of profits of any office not chargeable by commissioners specially appointed in the department where the office is held.*

The amount of salary, fees, wages, perquisites, and profits of office in the preceding year, or on an average of three years, as the case shall require.

The like statement to be delivered to the commissioners appointed in the department, if required.

General Declaration. *XV.—General declaration by each person returning a statement of profits under Schedules (A.) (B.) (D.) or (E.)*

Declaring the truth thereof, and that the same is fully stated on every description of property or profits included in the Act relating to the said duties, and appertaining to the party, estimated to the best of his judgment and belief, according to the directions and rules of this Act.

List and Declaration in relation to Duties chargeable on others. *XVI.—List and declaration for facilitating the execution of the Act in relation to the duties chargeable on others.*

First.—List containing the name of every lodger or inmate in any dwelling house, with the ordinary place of residence of such lodger or inmate, if he shall have any ordinary place of residence elsewhere, at which he is desirous of being assessed :

Second.—List of every person in the service or *Sched. (G.)*
employ of any master or mistress, whether resident
in his or her dwelling house or not, and the place of
residence of those not residing with the master or
mistress :

Third.—List to be delivered by every trustee,
factor, agent, receiver, guardian, tutor, curator, or
committee of the name and place of residence of
the person for whom they act in such character,
describing him, and the names of them who are
joined in trust :

Fourth.—Declaration on whom the duty is
chargeable in respect of such trust :

Fifth.—List containing the proper description
of every corporation, company, fraternity, fellowship,
society or trust for which any person is answerable
as treasurer, auditor, or receiver, and where any
person before described is answerable for the duty
to be charged in respect of the property or profits
of others, such lists as aforesaid shall be delivered,
together with the required statements of such
profits :

*XVII.—Lists, declarations, and statements of dis-
charge, or in order to obtain exemptions.*

Lists,
Declara-
tions, &c.,
in order to
obtain Ex-
emptions.

First.—Declaration of the amount or value of
property or profits returned, or for which the
claimant hath been or is liable to be assessed :

Second.—Declaration of the amount of rents,
interests, annuities, or other annual payments, for
which the party is liable to allow and deduct the

Sched. (G.) duty, with the names of the respective persons by whom such payments are to be made, distinguishing the amount of each payment :

Third.—Declaration of the amount of interest, annuities, or other annual payments, to be made out of the property or profits assessed on the claimant, distinguishing each source :

Fourth.—Statement of the amount of income derived according to the three preceding declarations :

Fifth.—Statement of any payment which the claimant may be liable to make, and out of which he may be entitled to deduct or retain any portion of the duty charged upon him, and of any charge which he may be entitled to make against any other person for any portion of such duty.

What
Number of
Commis-
sioners
competent
to execute
any of the
Powers
given by
this Act.

191. That wherever by this Act any appointment is directed or authorised to be made, or any act, matter, or thing whatever is required to be done or performed, by the commissioners of Her Majesty's treasury, every such appointment, act, matter, and thing may lawfully be made, done, and performed respectively by any three or more of the said commissioners for the time being ; and wherever any order, consent, authority, or direction of the said commissioners of Her Majesty's treasury is prescribed or required by this Act, every such order, consent, authority, and direction may be signified either under the hands of any three or more of the said commissioners, or under the hand of one of their secretaries or assistant secretaries ; and wherever any of the powers and authorities given

by this Act are required or directed to be put in execution, or any assessment, warrant, order, precept, notice, certificate, contract of composition, or other document is by this Act or any Act herein recited or referred to is required or directed to be made, signed, or issued by the commissioners for general purposes, or the additional commissioners, or the commissioners for special purposes, or the commissioners for stamps and taxes, or any other commissioners acting in the execution of this Act, every such power and authority shall and may lawfully be put in execution, and every such assessment, warrant, order, precept, notice, certificate, contract, or other document shall and may lawfully be made, signed, and issued respectively by any two or more of the said respective commissioners; provided that where any Act, matter, or thing is directed or authorised to be done or performed by or before one of such respective commissioners, such Act, matter, or thing may lawfully be done or performed by or before such one commissioner, any thing herein contained notwithstanding.

192. That wherever in this Act, with reference to any person, matter, or thing, any word or words is or are used importing the singular number or the masculine gender only, yet such word or words shall be understood to include several persons as well as one person, females as well as males, bodies politic or corporate as well as individuals, and several matters or things as well as one matter or thing, unless it be otherwise specially provided, or there be something in the subject or context

Construction of the
Terms
used in
this Act.

repugnant to such construction ; and that wherever the terms and expressions following occur in this Act they shall be construed respectively in the manner hereinafter directed ; (that is to say,) that the expression “ Her Majesty ” shall be construed to mean and include Her Majesty, her heirs and successors ; the expression “ Commissioners of Her Majesty’s Treasury ” shall mean and include the commissioners of Her Majesty’s treasury of the United Kingdom of Great Britain and Ireland, or any three or more of them, or the Lord High Treasurer of the said United Kingdom for the time being ; the term “ affidavit ” and the term “ oath ” shall respectively mean and include an affirmation in the case of Quakers or other persons entitled by law to make an affirmation in lieu of an affidavit or oath ; the term “ England ” shall mean and include England and Wales and Berwick-upon-Tweed.

Com-
mence-
ment and
Continu-
ance of
the Act.

193. That this Act shall commence and take effect from and after the fifth day of April One thousand eight hundred and forty-two ; which Act has been renewed by the following Acts, viz.:— 8 Vict., cap. 4, passed in 1845 ; 11 Vict., cap. 8, passed in 1848 ; 14 Vict., cap. 12, passed in 1851 ; 15 Vict., cap. 20, passed in 1852 ; 16 and 17 Vict., cap. 34, passed in 1853 ; 20 Vict., cap. 6, passed in 1857 ; 22 and 23 Vict., cap. 18, passed in 1859 ; 23 Vict., cap. 14, passed in 1860 ; 24 Vict., cap. 20, passed in 1861 ; 25 Vict., cap. 22, passed in 1862 ; and the following Act of the present session of parliament hereunto annexed.

INCOME TAX.

ANNO VICESIMO SEXTO, VICTORIÆ REGINÆ,

CAP. 22.

*An Act to grant certain Duties of Customs and
Inland Revenue.*

MOST GRACIOUS SOVEREIGN,

WE, your Majesty's most dutiful and loyal subjects, the Commons of the United Kingdom of Great Britain and Ireland in Parliament assembled, towards raising the necessary supplies to defray your Majesty's public expences, and making an addition to the public revenue, have freely and voluntarily resolved to give and grant unto your Majesty the several rates and duties hereinafter mentioned; and do therefore most humbly beseech your Majesty that it may be enacted; and be it enacted by the Queen's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

1. There shall be charged, collected, and paid for the use of Her Majesty, her heirs and successors, the several rates and duties of customs, excise, and

income tax, respectively specified and contained in the several Schedules marked respectively (A.), (B.), and (C.), to this Act annexed, and there shall be allowed the several drawbacks specified and contained in the said Schedule (A.), and the said rates, duties, and drawbacks shall respectively take effect at or from the respective times, and shall continue to be charged, collected, paid, and allowed for and during the periods respectively specified or mentioned in that behalf in this Act or in the said schedules ; and where no time is so specified for the commencement thereof, the same shall commence and take effect from and after the passing of this Act ; and where no period is so specified or limited for the duration thereof, the same shall continue to be charged, collected, paid, and allowed respectively until Parliament shall otherwise order ; and the said several schedules shall be deemed to be part of this Act.

2. All the powers, provisions, clauses, regulations, allowances and exemptions, forfeitures, pains and penalties, contained in or imposed by any Act or Acts, or any schedule thereto, relating to any duties or drawbacks of the same kind or description as the several rates, or duties, or drawbacks granted and allowed by this Act respectively, and in force at the time of the passing of this Act, and not hereby expressly repealed, or, as regards the income tax, in force on the fifth day of April, one thousand eight hundred and sixty-three (except as hereinafter provided), shall respectively be in full force and effect with respect to the said rates, duties,

and drawbacks by this Act granted and allowed respectively, so far as the same are or shall be applicable in all cases not hereby expressly provided for, and shall be observed, applied, allowed, enforced, and put in execution for and in the raising, levying, collecting, and securing of the said last mentioned rates and duties, and the allowance and payment of the said drawbacks respectively, and otherwise in relation thereto, so far as the same shall not be superseded by, and shall be consistent with, the express provisions of this Act, as fully and effectually to all intents and purposes as if the same had been herein repeated and specially enacted, *mutatis mutandis*, with reference to the rates, duties, and drawbacks by this Act granted and allowed respectively: provided always, that nothing herein contained shall be construed to continue or revive the provisions contained in section three of the Act passed in the twenty-third and twenty-fourth years of Her Majesty's reign, chapter fourteen; and for the purposes of this Act the year one thousand eight hundred and sixty-two, mentioned in the forty-second and forty-third sections respectively of the Act passed in the last session of Parliament, chapter twenty-two, shall be read as and deemed to mean the year one thousand eight hundred and sixty-three.

3. The exemption from income tax granted by the said Acts relating to the income tax to persons whose incomes are respectively less than one hundred pounds a year shall be and is hereby continued; and in lieu of the relief granted by the twenty-eighth

section of the Act passed in the sixteenth and seventeenth years of Her Majesty's reign, chapter thirty-four, to persons whose respective incomes, although amounting to one hundred pounds or upwards, are less respectively than one hundred and fifty pounds a year, the following relief or abatement shall be given or made to persons whose incomes are less respectively than two hundred pounds a year;¹ (that is to say) any person who shall be assessed or charged to any of the duties or income tax granted by this Act, or who shall have paid the same either by deduction or otherwise, and who shall claim and prove in the manner prescribed by the said Acts that his total income from every source, although amounting to one hundred pounds or upwards, is less than two hundred pounds for the year of assessment of his profits or gains, shall be entitled to be relieved from so much of the said duties assessed upon or paid by him as an assessment or charge of the said duties upon sixty pounds of his income would amount unto, and such relief shall be given either by reduction or abatement of the assessment upon such person, or by the repayment to him of so much of the excess as he shall have paid, or by both of these means, as the case may require.

¹ This clause is designed to grant relief to persons with limited incomes, the tax pressing unusually severe on individuals whose incomes from all sources are between £100 and £200 a year. If the source of profit be that of a trade or profession chargeable under Schedules (D.) or (E.) the allowance (£60) is granted as deduction from the assessment; provided the person charged claims the deduction on the proper form, No. 38a, which is supplied by the surveyor of taxes or parochial assessor. When the income is derived from lands, house property, &c., charged under Schedule (A.) or from the public funds, railways, and joint stock companies, then allowance is granted by a claim of repayment at the end of each financial year.

SCHEDULE (C.)

*Containing the Rates and Duties of Income Tax
granted by this Act.*

For one year, commencing on the sixth day of April, one thousand eight hundred and sixty-three, for and in respect of all property, profits, and gains mentioned or described as chargeable in the Act passed in the sixteenth and seventeenth years of Her Majesty's reign, chapter thirty-four, the following rates and duties ; that is to say,

For every twenty shillings of the annual value or amount of all such property, profits, and gains (except those chargeable under Schedule (B.) of the said Act), the rate or duty of sevenpence :

And for and in respect of the occupation of lands, tenements, hereditaments, and heritages, chargeable under Schedule (B.) of the said Act, for every twenty shillings of the annual value thereof, in England, the rate or duty of threepence halfpenny ; and in Scotland and Ireland respectively, the rate or duty of twopence halfpenny.

BOOK II.

ASSESSED TAXES.

Act 14° & 15° Victoriae, cap. 36.—House Duty.

SCHEDULE (B.)

1. From and after the fifth day of April, one thousand eight hundred and fifty-one, in England, Wales, and the town of Berwick-upon-Tweed, and from and after the term of Whitsunday, one thousand eight hundred and fifty-one, in Scotland, in lieu and instead of the window duties, and which are hereinafter repealed, there shall be assessed, raised, levied, collected, and paid unto and for the use of Her Majesty, her heirs and successors, upon inhabited dwelling houses in and throughout Great Britain, the several duties set forth in the schedule to this Act annexed, payable according to the annual value of such dwelling houses, which said schedule shall be deemed and taken to be part of this Act.

Duties
granted on
Inhabited
Houses as
specified
in the
Schedule
annexed,
in lieu of
Duties
herein-
after
repealed.

2. The said duties shall be denominated and deemed to be duties of assessed taxes, and shall

Duties
granted to
be under

Care of
Commis-
sioners of
Inland
Revenue.

Powers &
Provisions
of former
Acts to be
in force ;

be under the care and management of the commissioners of inland revenue for the time being ; and all powers, provisions, rules, regulations, and directions, fines, forfeitures, pains, and penalties, now in force contained in or enacted by any Act or Acts relating to the duties of assessed taxes, and also all powers, provisions, rules, regulations, directions, and exemptions, fines, forfeitures, pains, and penalties, contained in or enacted by any such Act or Acts as aforesaid, with reference to the duties on inhabited dwelling houses according to the value thereof, as set forth in the Schedule marked (B.) annexed to the said Act of the forty-eighth year of King George the Third, and which were in force in regard to the said last-mentioned duties at the time of the repeal of such duties by an Act of the session holden in the fourth and fifth years of King William the Fourth, chapter nineteen, except as hereinafter excepted, shall severally and respectively be and become in full force and effect with respect to the duties hereby granted, and shall be severally and respectively duly observed, applied, practised, and put in execution in the respective parts of Great Britain for assessing, raising, levying, collecting, receiving, accounting for, and securing the said duties hereby granted, and otherwise in relation thereto, so far as the same are or shall be applicable, and are not repealed or superseded by and are consistent with the express provisions of this Act, as fully and effectually, to all intents and purposes, as if the same powers, provisions, rules, regulations, directions, and exemptions, fines, forfeitures, pains,

and penalties, were particularly repeated and re-enacted in this Act with reference to the said duties hereby granted: excepting always out of this enactment any provisions for or in relation to compositions for the said duties set forth in the said Schedule marked (B.), the exemption in Case II. of exemptions contained in the same schedule, and all the provisions of an Act of the session holden in the third and fourth years of King William the Fourth, chapter thirty-nine, and of an Act of the session holden in the third and fourth years of Her Majesty, chapter seventeen.

except as
herein
provided.

3. Provided always, that no market garden or nursery ground occupied by a market gardener or nurseryman *bonâ fide* for the sale of the produce thereof, in the way of his trade or business, shall be included in the valuation of any dwelling house and premises in charging the duties made payable by this Act.

Market
Gardens &
Nursery
Grounds
not to be
included
in Valua-
tion of
Houses.

4. The duties granted by the said Act of the forty-eighth year of King George the Third, and now payable in England, Wales, and Berwick-upon-Tweed and in Scotland respectively, upon dwelling houses, according to the number of windows or lights therein, as set forth in the Schedule marked (A.) to the said Act annexed, shall, at and upon the respective periods appointed for the commencement of the duties granted by this Act, severally cease and determine: save and except as to any of the said duties hereby repealed which, having been assessed or charged, shall not have been collected, levied, recovered, and accounted for, and also as to

Duties on
Windows
and Lights
to cease on
Com-
mence-
ment of
the Duties
granted by
this Act;

except
those un-
collected;

and Penalties, &c.

all arrears of any of the said duties, and all penalties and forfeitures incurred at or before such respective periods, all which said duties and arrears of duties, and penalties and forfeitures, shall respectively be collected, levied, recovered, paid, and accounted for as if this Act had not been passed.

Persons to be liable to the same Duty for Armorial Bearings as if chargeable to Duties under 48 Geo. III., cap. 55.

5. And whereas a certain rate of duty is now payable in respect of armorial bearings or ensigns used or worn by persons chargeable to the duties on houses, windows, or lights made payable by the said Act of the forty-eighth year of King George the Third :

All persons who shall be chargeable to duty under this Act shall in respect of armorial bearings or ensigns used or worn by them be subject to the same rate of duty as they would have been liable to if they had been chargeable to the said duties made payable by the said Act.

Assessors already appointed to be Assessors for the current Year under this Act.

6. And whereas assessors of the duties of assessed taxes have in many parishes and places been already appointed for the present year; the person so appointed such assessors shall, without any further or other appointment or authority, become and be assessors of the duties granted by this Act for the said year in and for the same parishes and places respectively.

The Schedule referred to ; containing

The duties by this Act made payable upon inhabited dwelling houses in and throughout Great Britain, according to the annual value thereof; (that is to say,)

For every inhabited dwelling house which, with the household and other offices, yards, and gardens therewith occupied and charged, is or shall be worth the rent of twenty pounds or upwards by the year,—

Where any such dwelling house shall be occupied by any person in trade who shall expose to sale and sell any goods, wares, or merchandise in any shop or warehouse, being part of the same dwelling house, and in the front and on the ground or basement story thereof;

And also where any such dwelling house shall be occupied by any person who shall be duly licensed by the laws in force to sell therein by retail beer, ale, wine, or other liquors, although the room or rooms thereof in which any such liquor shall be exposed to sale, sold, drunk, or consumed shall not be such shop or warehouse as aforesaid;

And also where any such dwelling house shall be a farmhouse occupied by a tenant or farm servant, and *bonâ fide* used for the purposes of husbandry only,

There shall be charged for every twenty shillings of such annual value of any such dwelling house, the sum of sixpence;

And where any such dwelling house shall not be occupied and used for any such purpose and in manner aforesaid, there shall be charged for every twenty shillings of such annual value thereof the sum of ninepence.

OTHER ASSESSED TAX DUTIES

Under the

Act 16° & 17° Victoria, cap. 90, granting Assessed Taxes, Duties for Servants (C.), Carriages (D.), Horses (E.) (F.), Dogs (G.), Horse Dealers (H.), Hair Powder (I.), Armorial Bearings (K.)

From and after 5th April, 1854, in England, &c., and 24th May, 1854, in Scotland, certain Duties of Assessed Taxes repealed.

1. From and after the fifth day of April one thousand eight hundred and fifty-four in England, Wales, and Berwick-upon-Tweed, and from and after the twenty-fourth day of May in the same year in Scotland, the several duties of assessed taxes now payable in Great Britain under or by virtue of any Act or Acts now in force, for or in respect of male servants, carriages, horses, mules, dogs, hair powder and armorial bearings, or ensigns respectively, and also all the provisions, rules, and regulations relating to such duties contained in the several Schedules marked respectively (C.), (D.), (E.), (F.), (G.), (I.), (K.), and (M.), annexed to an Act passed in the forty-eighth year of the reign of King George the Third, chapter fifty-five, and the several Schedules marked respectively (C.), (D.), (E.), (F.), (G.), and (M.), annexed to an Act passed in the fifty-second year of the said King's reign, chapter ninety-three, shall respectively cease and determine, and shall be and the same are hereby repealed, save and except as to all arrears of the said duties or any of them, and as to all assessments

thereof made or which ought to be made for any year prior to the year commencing from and after the respective times aforesaid, and as to any penalties incurred in relation to the said duties or any of them, all which said arrears, duties, assessments, and penalties shall and may respectively be recovered, levied, and applied in the same manner as if this Act had not been passed.

2. In lieu of the duties so repealed by this Act, there shall be assessed, raised, levied, and paid unto and for the use of Her Majesty, her heirs and successors, in and throughout Great Britain, for or in respect of male servants, carriages, horses, mules, dogs, hair powder, and armorial bearings or ensigns respectively, the several duties of assessed taxes described or mentioned and set forth in the several Schedules to this Act annexed marked respectively (C.), (D.), (E.), (G.), (I.), and (K.), subject only to the exemptions contained in the said schedules respectively, and in the Schedule marked (M.) also annexed to this Act, which said several schedules, and the duties therein set forth, and the rules, regulations, and exemptions therein contained in relation to the said duties, shall be deemed and construed to be a part of this Act, and as if the same were incorporated therewith under a special enactment.

Duties of
Assessed
Taxes
granted in
lieu of
Duties
repealed.

3. The duties granted by this Act shall be under the direction and management of the commissioners of inland revenue, and shall be assessed, raised, levied, paid, and accounted for under the regulations and provisions of the several Acts in force in

Duties to
be under
the Ma-
nagement
of Commis-
sioners of
Inland
Revenue,

and to be
assessed
under the
Provisions
of the Acts
relating to
Assessed
Taxes.

relation to the duties of assessed taxes; and all powers, authorities, rules, regulations, directions, penalties, clauses, matters, and things contained in or enacted by the said Acts respectively, and not expressly repealed by this Act, shall; in all cases not expressly provided for by this Act or the several schedules hereto annexed, and so far as the same are not superseded by and are consistent with the express provisions of this Act and of the said schedules, be duly observed, applied, practised, and put in execution for assessing, raising, levying, collecting, receiving, accounting for, and securing the said duties hereby granted, and otherwise relating thereto, as fully and effectually, to all intents and purposes, as if the same powers, authorities, rules, regulations, directions, penalties, clauses, matters, and things were particularly repeated and re-enacted in the body of this Act with reference to the said duties hereby granted.

No Ex-
emption,
except
those
contained
in this
Act, to be
allowed.

Exemptions to be
returned
and
claimed as
directed
by 43 Geo.
III., cap.
161.

4. Provided that no exemption from the duties granted by this Act, except such exemptions as are expressly contained in and given by this Act or the respective schedules hereto annexed, shall be granted or allowed; and every exemption given by this Act or the said respective schedules shall be duly returned, together with a declaration of the cause thereof, by the person claiming the same, in the manner directed by the thirty-sixth section of the Act passed in the forty-third year of the reign of King George the third, chapter one hundred and sixty-one, or in default thereof such exemption shall not be allowed.

5. Provided that no person retaining or employing any servant, or keeping or using any carriage, or any horse or mule, after the fifth day of April, one thousand eight hundred and fifty-three, in respect of which servant, carriage, horse, or mule exemption from the duties of assessed taxes is granted by any Act in force immediately before the passing of this Act, shall be liable to be assessed or charged with the duties granted by this Act in respect of such servant, carriage, horse, or mule, for the year commencing the fifth day of April, one thousand eight hundred and fifty-four, provided such person shall not retain or employ such servant, or keep or use such carriage, horse, or mule, at any time after the tenth day of October, one thousand eight hundred and fifty-three in England, Wales, or Berwick-upon-Tweed, or after the twenty-second day of November in the same year in Scotland.

Persons keeping or using Articles exempted under existing Acts not liable to be assessed under this Act for the Year 1854, on ceasing to keep or use such Articles before a certain Period.

6. Nothing in this Act contained shall be deemed or construed to annul or affect any contract of composition for the duties of assessed taxes made under the provisions of the Act in that behalf, and which shall be in force at the time of the passing of this Act, but every such contract shall continue in force until the expiration of the term for which the same was made, as if this Act had not been passed: provided always, that it shall be lawful for any person who has entered into composition for the said duties by any such contract as aforesaid, if he shall think fit, to determine the same on the fifth day of April, one thousand eight hundred and fifty-four, by giving notice in writing, signed by him, of

This Act not to annul Contracts of Composition, but Persons who have compounded may determine such Contracts, on giving Notice.

his intention so to determine such contract, to the surveyor of taxes for the district in which he shall reside, on or before the tenth day of October, one thousand eight hundred and fifty-three; and if such person shall at the same time and in the like manner give notice to the said surveyor of his intention to discontinue the use of any increased establishment, or any part thereof, not included in such composition, and shall actually cease to keep the same one calendar month before the said fifth day of April, one thousand eight hundred and fifty-four, he shall not be chargeable in the assessment of the said duties for the year commencing from the said last mentioned day for such increased portion of his establishment respecting which he shall have given such notice of his intention to discontinue, and which he shall actually have discontinued as aforesaid.

The Word
"Horse"
to include
Mare or
Gelding.

7. In construing this Act and the schedules hereto annexed respectively the term "horse" shall be construed and deemed to mean and include a mare or gelding as well as a horse.

Monies
arising
from Land
Tax Re-
demption
may be
applied
in the Pur-
chase of
Stocks or
Annuities
chargeable
on Con-
solidated
Fund.

8. From and after the passing of this Act it shall be lawful for the commissioners for the reduction of the National Debt from time to time to lay out the monies arising from the redemption or purchase of the land tax under any Act or Acts in force in that behalf in the purchase and cancelling of any Parliamentary stocks or annuities chargeable upon and payable out of the consolidated fund of the United Kingdom of Great Britain and Ireland.

SCHEDULES TO WHICH THIS ACT REFERS.

SCHEDULE (C.)

A schedule of the duties payable annually for every male servant retained or employed in any of the several capacities herein mentioned.

	Annual Duty for each Servant.		
	£	s.	d.
For every such servant of the age of eighteen years or upwards	1	1	0
And for every such servant under the age of eighteen years	0	10	6

Rules for Charging the said Duties.

I. The said duties to be paid by the master of such servant, and to extend to and be payable for every male servant retained or employed in any of the following capacities; (that is to say,) *maitre d'hotel*, house steward, master of the horse, groom of the chamber, *valet de chambre*, butler, under butler, clerk of the kitchen, confectioner, cook, house porter, footman, running footman, coachman, groom, postilion, stable boy, or helper in the stables of the master, gardener, park-keeper, gamekeeper, huntsman, whipper-in, or by whatever name or names male servants really acting in any of the said capacities shall be called, or whether such male servants shall have been retained or employed in one or more of the said capacities, and to every such servant let to hire with any carriage or horses, and

shall be charged upon the greatest number of servants which the said master shall have kept at one time in the course of the preceding year in any of the capacities before mentioned ; provided that where any such servant shall be let to hire with any carriage or horses for one year or any longer period, the said duties shall be charged upon the person hiring such servant, and in any other case (except where exemption is hereinafter granted) the said duties shall be charged upon the person letting such servant to hire ; provided that if the person hiring any such servant shall not make a due return thereof according to the directions of the Acts in force, stating therein the name and place of abode of the person letting such servant to hire, the person hiring such servant shall be chargeable with the said duties.

II. The said duties shall extend to every male person employed in any of the capacities aforesaid, and not being a servant to his employer, if such employer shall be chargeable to the duty by this Act imposed on a servant or carriage, or for more than one horse.

III. The said duties shall extend to all servants employed as waiters to wait on guests or in any of the capacities before mentioned in taverns, coffee houses, inns, alehouses, or any other houses licensed to sell wine, ale, or other liquors by retail, and in eating or victualling houses, and in hotels or lodging houses, of whatever description, although not licensed, except occasional waiters.

IV. The said duties on gardeners shall extend

to every gardener who shall have contracted for the keeping of any garden or gardens wherein the constant labour of a person shall be necessary, or where a person shall have been constantly employed therein, to be paid by the person for whose use and in whose garden such gardener or person shall have been employed; provided that no person shall be deemed to be a gardener unless the whole or the greater part of his time shall be employed as a gardener in a garden requiring the greater part of the labour of one person; provided also, that any person employing any under gardener shall be chargeable for such under gardener at the rate of ten shillings and sixpence only.

V. The said duties upon gamekeepers shall extend to every person retained or employed to kill or preserve game for the use of any other person, whether lawfully appointed to kill or preserve game or not, to be paid by the person retaining or employing such persons respectively for the uses aforesaid, except gamekeepers being the servants of other persons, and duly returned by and charged to the said duties as servants of such other persons: provided always, that any person employed to preserve game under a gamekeeper duly appointed shall be chargeable at the rate of ten shillings and sixpence only.

VI. The said duties shall extend to every person who shall be employed in the capacity of a coachman, postillion, groom, or helper in the stables, although such person shall have been retained for the purposes of husbandry or any manufacture or

trade, where the master of such person shall be chargeable with duty for any carriage, or for two or more horses chargeable with the duty on horses kept for the purpose of riding or drawing carriages.

Exemptions.

I. The said duties not to be payable by any of the royal family, or any servant acting in any of the capacities aforesaid.

II. Nor by any general officer or officer of the staff in the army, or any officer serving in any regiment of horse or dragoons, or in any regiment of artillery, infantry, royal marines, royal garrison battalions, or corps of engineers, for so many male servants, being actually soldiers in the army, as are or may be allowed to them respectively by the regulations of the public service, in whatever capacity any such soldier may be employed.

III. Nor by any officer of Her Majesty's navy in actual employ, for any number of servants borne upon the books of the ship to which such officer shall belong, and employed by him, in whatever capacity any such servant may be employed.

IV. The said duties not to be payable for any male servant, or person under the age of twenty-one years, being the son or grandson of and residing with his employer, and actually a member of his household.

V. Nor for any person retained or employed in any of the capacities enumerated in this schedule

in the room of others who may be called out under any Act for training and exercising a military force within the kingdom, during the time of such training and exercising.

VI. Nor for one male person employed by any licensed victualler *bonâ fide* and generally to carry out beer, ale, or other liquors to customers, although he may be occasionally required to wait on guests ; provided such licensed victualler shall employ only one such male person.

VII. Nor for any male servant or person employed as an ostler or helper in the stables of any licensed innkeeper.

VIII. Nor for any male servant or person employed as groom, stable boy, or helper in the stables by the several persons hereinafter mentioned, solely and *bonâ fide* in their respective businesses ; (that is to say,) by any livery stable keeper, or any horse dealer, or any person licensed to let horses for hire, or to keep and use any stage carriage or any hackney carriage ; nor for any male servant or person employed by any such licensed person to drive any licensed stage carriage or any licensed hackney carriage, or any carriage with any horse let to hire for any period less than twenty-eight days.

IX. Nor for any male person employed by any stable keeper, for or in expectation of profit, solely and *bonâ fide* to take care of any horse kept for the purpose of racing or running for any plate, prize, or sum of money, or in training for any such purpose.

SCHEDULE (D.)

A schedule of the duties payable annually on all carriages of any of the descriptions herein mentioned.

		Annual Duty for each Carriage.		
		£	s.	d.
For every such carriage with four wheels:				
Where the same shall be drawn by two or more horses or mules . . .		3	10	0
And where the same shall be drawn by one horse or mule only . . .		2	0	0
For every carriage with four wheels, each being of less diameter than thirty inches:				
Where the same shall be drawn by two or more ponies or mules, neither of them exceeding thirteen hands in height		1	15	0
And where the same shall be drawn by one such pony or mule only .		1	0	0
For every carriage with less than four wheels:				
Where the same shall be drawn by two or more horses or mules . . .		2	0	0
And where the same shall be drawn by one horse or mule only . . .		0	15	0
And where the same shall be drawn by one pony or mule only not exceeding thirteen hands in height		0	10	0

Annual Duty
for
each Carriage.
£ s. d.

And where any such carriage shall
be kept and used solely for the
purpose of being let for hire . . .) One half of the
above-mentioned
Duties respec-
tively.

For every carriage used by any com-
mon carrier principally and *bonâ fide* for
and in the carrying of goods, wares, or
merchandise whereby he shall seek a
livelihood, where such carriage shall be
occasionally only used in conveying pas-
sengers for hire, and in such manner that
the stage carriage duty or any composi-
tion for the same shall not be payable
under any licence by the commissioners
of inland revenue :

Where such last-mentioned carriage shall have four wheels	2	6	8
And where the same shall have less than four wheels	1	6	8

Rules for Charging the said Duties.

I. The said duties to be respectively charged
for every coach, landau, chariot, chaise, sociable,
caravan, curricule, chair, or car, and for every other
carriage constructed for the like purposes, by what-
ever name or names the same shall be called or
known, and upon all such carriages hired by the
year or any longer period, and upon all such car-
riages kept to be let out to hire.

II. The duty on carriages kept to be let out to hire to be paid by the person keeping the same for such purpose, and to be charged on the greatest number of such carriages which shall have been kept at any one time and which shall have been actually let during the preceding year; provided that if a due return thereof shall not be made by the hirer of any such carriage, according to the directions of the Acts in force, stating therein the name and place of abode of the person letting the same to hire, such hirer shall be chargeable with the said duties.

Exemptions.

I. Any carriage belonging to Her Majesty or any of the royal family.

II. Any carriage licensed by the commissioners of inland revenue to be used as a hackney carriage.

III. Any carriage kept and used solely as a public stage carriage for the purpose of conveying passengers for hire under a licence in that behalf.

IV. Any carriage *bonâ fide* and solely kept and used for the purpose of being let for hire, with a horse or horses to be used therewith, by any person duly licensed to let horses for hire; provided that no exemption shall be allowed for any greater number of carriages than such person shall be licensed to keep at one time for the purpose of being let for hire as aforesaid.

V. Any waggon, van, cart, or other such carriage which shall be kept truly and without

fraud to be used solely in the course of trade or in the affairs of husbandry, and whereon the christian name and surname and place of abode of the owner shall be legibly painted; provided that such carriage shall not on any occasion be used for any purpose of pleasure, or otherwise than as aforesaid, except for conveying the owner thereof or his family to or from any place of divine worship.

SCHEDULE (E.)

A schedule of the duties payable annually for horses and mules kept or used for the purpose of riding, or of drawing any carriage chargeable with duty.

Annual Duty for
each Horse or Mule.
£ s. d.

For every horse kept or used for the purpose of racing or running for any plate, prize, or sum of money or other thing, or kept in training for any of the said last mentioned purposes¹ 3 17 0

For every other horse, and for every mule, exceeding respectively the height of thirteen hands of four inches to each hand, kept for the purpose of riding, or of drawing any carriage chargeable with duty, except horses chargeable under Schedule (F.) of this Act . . . 1 1 0

¹ This is now repealed.

SCHEDULE (F.)

A schedule of the duties payable annually for all horses and mules not charged with duty under Schedule (E.) of this Act.

Annual Duty for
each Horse or Mule.
£ s. d.

For every horse and mule exceeding respectively the height of thirteen hands, and not chargeable under Schedule (E.) of this Act	0	10	6
For every pony or mule not exceeding the height of thirteen hands, kept for the purpose of riding, or of drawing any carriage chargeable with duty . .	0	10	6
And for every such pony or mule as last mentioned, kept for any other purpose	0	5	3

Rules for Charging the said Duties contained in Schedules (E.) and (F.)

I. Any person *bonâ fide* following the occupation of a farmer, and making a livelihood principally by husbandry on any farm or farms in his occupation, shall be entitled to keep and use one horse for the purpose of riding, or of drawing any carriage chargeable with duty, and shall be chargeable for such horse with the duty of ten shillings and sixpence only.

II. Any rector, vicar, or curate actually doing duty in the church or chapel of which he is rector.

vicar, or curate (except such person who shall occasionally perform the duty appertaining to any rector, vicar, or curate, without being the regular officiating minister of the parish or place in which such duty shall be performed); and any minister of the established church of Scotland, or of any other church or religious sect or persuasion in Scotland, being the regular ordained or officiating minister of a parish or *quoad sacra* church or chapel of ease in connexion with the said established church, or of a congregational connexion with any such other church or religious sect or persuasion, and not following any secular occupation whatsoever; and any priest of the Roman Catholic faith who shall have duly taken and subscribed the oaths and declarations required by law; and any minister, teacher, or preacher of any separate congregation of protestant dissenters, whose place of meeting shall have been duly registered, such teacher or preacher having duly taken and subscribed the oaths and declaration required by law, and not following any secular occupation, except that of a schoolmaster; and any person practising as a physician, surgeon, or apothecary, being duly qualified so to practise, shall respectively be entitled to keep and use one horse for the purpose of riding, or of drawing any carriage chargeable with duty, and shall be chargeable for such horse with the duty of ten shillings and sixpence only; provided such persons respectively shall not keep more than one horse.

III. Any person who shall keep one horse or

mule *bonâ fide* for the use of and which shall be usually employed by any bailiff upon the concerns of any farm or farms with which such bailiff may be intrusted, or any one horse or mule *bonâ fide* for and usually employed by any shepherd or herdsman, solely in tending sheep or cattle, shall be chargeable for any such horse or mule with the duty of ten shillings and sixpence only.

IV. The duties by this Act granted on horses kept for the purpose of racing or running for any plate, prize, or sum of money, shall be charged either on the proprietor of such horses or on the person having the custody, care, or management of the same; provided that such proprietor shall be chargeable only for the greatest number of such horses which he shall have kept at any one time during the preceding year; and the person having the custody, care, or management of such horses shall not be charged for any horse which he shall prove the proprietor to be assessed for.

*Exemptions from the Duties contained in Schedules
(E.) and (F.)*

I. Any horse belonging to Her Majesty or any of the royal family.

II. Any person who shall keep any horse which shall be used truly and without fraud for the purpose of husbandry, or of drawing any carriage not chargeable with any duty, or of carrying burdens in the course of the trade or occupation of the

person to whom such horse shall belong, for one such horse used for riding on the occasions and in manner hereinafter mentioned, (that is to say,) when returning from any place to which any load or burden shall have by such horse been drawn or carried, or in going to any place from whence any load or burden shall be to be brought back by such horse, or for the purpose of procuring medical assistance; provided such one horse shall not on any occasion be used for any other purpose, save as aforesaid.

III. Any person duly licensed to keep any stage carriage for the purpose of conveying passengers for hire at separate fares, in respect of any horses solely used in drawing any such stage carriage.

IV. Any person duly licensed to let horses for hire, in respect of any horse or horses *bonâ fide* and solely kept and used by him for the purpose of being let for hire; provided that no exemption shall be allowed for any greater number of horses than such person shall be so licensed to keep at one time for the purpose of being let for hire as aforesaid.

V. Any person licensed by the commissioners of inland revenue to keep any hackney carriage, in respect of any horses solely used in drawing any such hackney carriage.

VI. Any dealer in horses assessed to the duties chargeable by law on such dealers shall be exempt from the duties by this Act charged for all horses belonging to such dealer, and kept *bonâ fide* for sale, and not used for any other purpose or in any other manner.

VII. Any person in respect of any horses or mules kept and used solely for the purpose of husbandry, and any person who shall keep any number of horses or mules *bonâ fide* for the purpose of husbandry, some or whole of which he may occasionally use for other purposes in drawing burdens, shall not be chargeable under Schedule (F.) of this Act for more than two of such horses or mules kept on any one farm, or at any one parish or place; provided that none of such horses or mules shall be used for any purpose of trade, or in drawing for hire or profit, or in drawing any carriage chargeable with duty.

VIII. Any person *bonâ fide* following the occupation of a farmer, and making a livelihood principally by husbandry on any farm or farms in his occupation, in respect of any horses or mules kept and used for the purposes of husbandry, although such horses or mules shall be occasionally used for other purposes in drawing burdens, and although such horses or mules shall be occasionally used by such person, or let by him for the purpose of drawing for hire or profit; provided such horses or mules shall not be used for drawing any carriage chargeable with duty.

IX. Any person carrying on the trade or business of a market gardener, in respect of all horses or mules *bonâ fide* kept and used in the cultivation of the gardens or lands in his occupation, and in conveying the produce thereof to and from market.

X. Any person in respect of any mare which shall be kept for the sole purpose of breeding.

XI. Any person in respect of any pony or mule not exceeding respectively the height of thirteen hands, and used solely in any underground mine.

XII. Any person for any horse which shall not at any time whatever have been used for any purpose of labour or otherwise during the year in respect of which the duty is charged.

XIII. Any effective officer commanding a volunteer corps claiming and returning his exemption for not more than two horses kept for Her Majesty's service in such corps.

XIV. Any field officer, not being commandant, and any adjutant of any volunteer corps, and any person serving in any corps of yeomanry, volunteer cavalry, or providing a horse for any other person serving in any such corps, who shall be returned in the manner required by law as effective, and as having used any horse for such service on the several days of muster and exercise of such corps; provided in every such last mentioned case a certificate shall be delivered of such effective service in the manner required by the eleventh section of an Act passed in the forty-fourth year of the reign of King George the Third, chapter fifty-four.

XV. Any officer belonging, attached to, and serving in any of Her Majesty's forces, in respect of any horse or horses *bonâ fide* kept and used by him in the public service, shall be relieved from the duty thereon to such amount as would be allowed and reimbursed to such officer out of the public revenue by the rules of the service if such officer were assessed for and paid the same.

XVI. Any non-commissioned officer or private of the regiments of cavalry or in the artillery for any horse used in Her Majesty's service.

XVII. Any field officer, adjutant, or surgeon, of a regiment of militia who shall be returned in the manner required by law as effective, and as having used any horse for the militia on the several days when the militia was called out for training and exercise; provided in every case the exemption shall be supported by a certificate, to be delivered between the fifth day of April and the first day of May in each succeeding year to any surveyor or inspector of taxes in the district wherein such corps shall be enrolled, in the following form:

" I, commanding officer regiment
 " of militia, do hereby certify that the several
 " persons herein named and described were respec-
 " tively field officers, adjutant, and surgeon already
 " commissioned and serving in the said corps as
 " effective members thereof, and that they each
 " kept one horse for the service of the militia, in
 " the year ended the fifth day of April, 18 .

SCHEDULE (G.)

A schedule of the duties payable annually on dogs.

Annual Duty for
each Dog.
£ s. d.

For every dog, of whatever description or
 denomination the same may be . . . 0 12 0

The said duty to be paid by the person keeping
 any dog, or having the same in his custody or

possession, whether the same be his property or not, such person not discovering the owner thereof who shall have been duly assessed to the same.

Provided always, that no person shall be chargeable with duty to any greater amount than £39. 12s. for any number of hounds, or £9 for any number of greyhounds, kept by him in any year.

Exemptions.

I. Any dog belonging to Her Majesty or any of the royal family.

II. Any person in respect of a dog or whelp which at the time of returning the list of dogs as required by the Acts in that behalf shall not actually be of the age of six calendar months.

III. Any person in respect of any dog *bonâ fide* and wholly kept and used in the care of sheep or cattle, or in driving or removing the same; provided no such dog shall be a greyhound, hound, pointer, setting dog, spaniel, lurcher, or terrier.

SCHEDULE (I.)

A schedule of the duties payable annually by persons in respect of hair powder used or worn by them.

Annual Duty.
£ s. d.

By every person who shall have used or						
worn any hair powder	1	3	6			

Rules for Charging the said Duties.

I. The said rate or duty to extend to every sort or composition of powder used or worn by any person as an article of or in or about his or her dress, by whatever name the same shall be distinguished, and to be assessed upon and paid by the person having used or worn the same within the year preceding the term for which the assessment ought to be made, except as hereinafter mentioned.

II. The master of any servant who shall have declared his intention to pay the duty which may be charged or chargeable as aforesaid in respect of such servant, and shall in a list returned by him have given a true account of all the servants by him kept in respect of whom such duty shall be payable, setting forth the several capacities in which such servants are respectively kept, shall be charged for every such servant, and in such case every such servant shall be deemed to be exempted from the said duties during his continuance in the same service, and also every servant who shall come into the service of such master in the room of such servant named therein, to serve in the same capacity, during the year in which the duty shall be so charged ; and no servant named in such list, nor any servant serving such master in any capacity named in such list, shall during the year for which such duty shall be charged be required for himself to make any such return, or to pay the said duty, or be liable to any penalty by reason of not making any such return or not paying the said duty.

Exemption.

Any of the menial servants of Her Majesty or any of the royal family.

SCHEDULE (K.)

A schedule of the duties payable annually by persons in respect of any armorial bearing or ensign used or worn by them.

	Annual Duty.		
	£	s.	d.
Where such person shall be chargeable with the duty of assessed taxes for any carriage at the rate of £3. 10s. .	2	12	9
And where such person shall not be so chargeable	0	13	2

Rules for Charging the said Duties.

The said duties to be paid by every person having used any armorial bearing or ensign, by whatever name the same is or shall be called, within the year preceding the term for which the assessment ought to be made, and to extend to every person who within the said period shall have been possessed of or shall have kept or had any carriage, or any seal, plate, or other article, on which carriage, seal, plate, or other article any armorial bearing or ensign shall have been during the said period painted, engraved, marked, or affixed, and whether such armorial bearing or ensign shall be registered in the college of arms or not.

Exemptions.

Any of the royal family, or any person who shall by right of office have worn or used any of the arms or insignia worn or used by the royal family, or used in any city, borough, or town corporate.

SCHEDULE (M.)

No. I.

Further Exemptions from the Duties in the several Schedules marked (C.), (D.), (E.), (F.), and (G.)

All persons having ordinarily resided in Ireland, and being members of either house of the Parliament of the United Kingdom, whether on the part of Ireland or for any place in Great Britain, and all persons who shall hereafter be members of the said Parliament as aforesaid, and who shall have ordinarily resided in Ireland previous to the commencement of the session of Parliament in which they shall respectively serve in Parliament, and all persons having ordinarily resided in Ireland as aforesaid who shall hereafter be ordinarily resident therein, and now holding or who shall hereafter hold offices of public employments in Ireland, and are now residing in Great Britain, or who shall hereafter reside in Great Britain, with the approbation or by the order or direction of the lord

lieutenant or other chief governor or chief governors of Ireland for the time being, or of his or their chief secretary for the time being, and which shall be certified under the hand of the lord lieutenant or chief governor or chief governors, or his or their chief secretary, to be therein resident for the purposes of assisting in the execution of public business, shall be wholly discharged and exempted from the duties set forth in the Schedules to this Act annexed marked (C.), (D.), (E.), (F.), and (G.); provided that this exemption shall not extend to any person ordinarily resident in Ireland as aforesaid, being a member of either house of Parliament of the United Kingdom, who hath resided or shall reside in Great Britain longer than during the session of Parliament and forty days before and forty days after each session, nor to any article on which a duty is by this Act made payable which shall be retained, kept, employed, or used by such person in Great Britain during the residence of such person in Ireland; provided also, that this exemption shall not extend to any person ordinarily resident in Ireland as aforesaid holding an office or public employment in Ireland, unless the approbation in writing or such order or direction of the said lord lieutenant or other chief governor or chief governors of Ireland for the time being, or of his or their chief secretary for the time being, and a description of the place of abode in Great Britain of the persons respectively holding such offices or employments, shall have been before the passing of this Act delivered into the head office of the

commissioners of inland revenue, or shall be so delivered within twenty days after the passing of this Act, with respect to persons then in Great Britain, or within thirty days after the arrival in Great Britain of such persons respectively who shall thereafter arrive; provided also, that no person shall for the purposes of claiming this exemption be deemed to be ordinarily resident in Ireland unless he shall reside therein during such portion of the year as is not covered by the privilege herein provided; and for the better ascertaining the fact of such residence every person claiming the benefit of this exemption shall verify the same upon oath (if required) before the commissioners acting in the execution of this Act in the district where such person shall reside.

No. 2.

Further Exemptions from the Duties in the several Schedules marked (C.), (D.), and (E.)

Any sheriff of any county, or mayor or other officer in any corporation or royal burgh, serving an annual office therein, who during such year of service shall have kept or shall keep any number of servants, carriages, or horses greater than the number such person was assessed to prior to the year of such service, and who shall have been assessed for such greater number for one year, shall be exempt from further assessment for such greater number for any other year, although such year of service may have run into a second year of assessment.

CASES DECIDED BY THE JUDGES UNDER SCHEDULE (B).

House Duty.

2527. *Apartments in Militia Barracks.*—Captain and adjutant in the Warwickshire militia claimed relief from an assessment on him to the inhabited house duty, in respect of apartments occupied by himself, and his family, and servants in the militia barracks, which were erected at the expense of the county. The apartments form part of a building in the barrack yard, consisting of militia offices, &c. Commissioners relieved.

DECISIONS.

*Commissioners
wrong.*

2562. *Apartments in Militia Barracks.*—Appellant claimed relief from an assessment on him for inhabited house duty at £56, in respect of a building occupied by him as his private residence, and for keeping militia stores. The rent was paid by the county, and the premises consisted of a house and a cottage detached, which was let to a non-commissioned officer at £16 a year, thereby reducing the proportion in his own occupation to £40. The appellant contended with respect to a correspondence with the War Office, and the Act 17 and 18 Vict., cap. 105, sec. 2 (which exempted such premises from local taxes), that he was entitled to total relief from the assessment. The commissioners relieved.

*Commissioners
wrong. 17 & 18
Vict., c. 105, s. 2.*

2351. *Annual Value of House.*—Party charged to the inhabited house duty at £25, for a house which he contended was not worth £20 per annum. The gross estimated rental of the house to the poor was £25, and the rateable value £18. 15s. The surveyor maintained that the house was well worth the sum charged. The commissioners confirmed.

*Commissioners
right. 43 Geo.
III., c. 161, s.
10.*

2492. *Annual Value of House alleged to be £15.*—Innkeeper charged to the inhabited house duty at £20, in respect of a house and premises occupied by him with four acres of land, for which

DECISIONS.

Commissioners
right.

house and premises, exclusive of the land, he paid £15 a year only, and therefore claimed relief from the charge. The surveyor contended that the rent paid was not the annual value; the house, &c., with the land, being worth £40 per annum, at which they had been let on lease. The commissioners confirmed.

Liable to £140
only; 14 and 15
Vict., c. 36.

2217. *Annual Value of Mansion*.—Appellant charged £200 per annum. He occupied a mansion with fifty-seven acres of land, which are rated to the poor on the gross estimated rental of £285. 10s., and a rateable value of £206. The land includes the gardens, pleasure grounds, a bailiff's house, and two lodges, which are admitted to be of the value of £75. The surveyor contended that the value for the house duty should be assessed at £210, being the gross estimated rental, deducting the £75 for the lodges and land, exceeding one acre. The commissioners, however, reduced the assessment to £140, being of opinion that the house, unfurnished, with offices and one acre of pleasure grounds, would not be worth to let at a larger rent than £140.

Commissioners
right.

2221. *Annual Value of Mansion*.—Appellant charged £143. He occupied his own house, and is assessed to the poor rate for the house, garden, offices, and about six acres of pleasure ground, at £174 gross estimated rental, and £130. 10s. rateable value. The surveyor contended that as the rents in the parish are twenty-five per cent more than the rateable value in the poor rate, the appellant, as owner and occupier, should be assessed in the same proportion, viz., £115. 10s. rateable value, with twenty-five per cent, or £28. 17s. 6d. added thereto, making £144. 7s. 6d. The commissioners reduced the assessment to £115, the sum being, in their opinion, the full annual value.

Commissioners
right.

2473. *Annual Value—Premises held under Lease and Improved*.—Appellant charged to the inhabited house duty at £30, in respect of a house and shop which he held under a lease for six years, at the yearly rent of £19. After obtaining the lease he improved the premises by putting in a new shop window and making other alterations, but he claimed to be discharged from the assessment on the ground of his rent being under £20. The commissioners reduced the assessment to £20 per annum.

2600. *Annual Value of House*.—Appellant charged to the inhabited house duty at £40. He contended that he was only

liable to be assessed upon £28, which was the amount of his rent as a tenant from year to year. The surveyor maintained that as the annual value of the house in the poor's rate book was £32, the assessment should be made upon that sum. The commissioners reduced the assessment from £40 to £32.

2601. *Annual Value of Farm House*.—Farmer charged to the inhabited house duty at £20, in respect of a house in a country town, which he occupied with a farm. The farm buildings are on the opposite side of the road to the house. He contended that he ought not to be assessed, as he considered the house without the farm not worth more than £12 a year. The commissioners confirmed the assessment.

2471. *Baptist College, Regent's Park*.—Appellant charged £1200 in respect of a building in the Regent's Park, now used for a Baptist College. The house and five acres of ground were rated to the poor at £650. The appellant claimed entire exemption for the building as a charitable institution, or, if that could not be allowed, for all except the rooms occupied by the principal and second tutor. There were twenty-seven pupils living in the college, who paid nothing for their board or education; but there resided with appellant some young men who paid him for their board, and attended classes in the institution. The surveyor contended that it was not a charitable institution, and that the inmates who paid for their board rendered the occupation clearly such as made the building liable to the house duty. The commissioners reduced the assessment from £1200 to £510.

2596. *Board of Trade (House Occupied by)*.—Appellant, on the part of the Board of Trade, claimed relief from a charge to the house duty at £90, contending that the house duty was exempt as being used solely as a shipping office, under the Act 17 and 18 Vict., cap. 104. The surveyor maintained that as part of the house was occupied by a man and his family who acted as doorkeeper and messenger, &c., it was liable to house duty. The commissioners confirmed.

2259. *Building Occupied in Different Tenements*.—Solicitor appealed against a charge on him of £30, at ninepence in the pound, on a house occupied in different tenements, of which he was the owner. It consists of a shop and two rooms on the ground floor, let

DECISIONS.

Commissioners wrong; the assessment should be reduced to £23.

Commissioners right.

Liable to sum rated to the poor and one acre of land; 14 & 15 Vict., c. 36, s. 2.

Commissioners wrong. 17 & 18 Vict., c. 104, s. 430.

DECISIONS.

Commissioners
right.

to a tenant who inhabits them, paying £22 a year rent. Above the part so let, but not communicating in any way therewith, are three rooms, used solely as offices by the appellant, worth £8 a year. The party contended that as the house was not let in different stories, nor inhabited by two or more families, he was not liable to the charge. The commissioners relieved.

Commissioners
right.

2493. *Building Occupied in Different Tenements*.—Appellant charged to the inhabited house duty at £38. He pays a rental of that amount, but has let off a portion of the premises for £19. 10s., retaining the remainder in his own occupation. There is no communication internally from one dwelling to the other, the entrance being up a passage common to both. The surveyor contended that the building was one dwelling, inasmuch as it was one take and all under the same roof; and, although sub-let, that it does not constitute a separate dwelling according to the meaning of the Act. The commissioners relieved.

Commissioners
right.

2262. *Building capable of holding Sixty Families*.—Secretary of the Metropolitan Association for Improving the Dwellings of the Industrious Classes appealed against an assessment on a building let to families in separate tenements, rated as one house, at £350 per annum. The building consists of six stories, and is capable of holding sixty families. Appellant contended that the building ought not to be considered as one dwelling house, but as sixty separate tenements; and as none of the tenants pay £20 a year the association ought to be relieved. The commissioners confirmed under sixth rule of Schedule (B.), 48 Geo. III., cap. 55, not being a charitable institution.

Commissioners
wrong.

2265. *Chambers in Inns of Court*.—Barrister charged in respect of his chambers in the Temple. He contended that as the chambers were used solely for the purpose of his profession, and not as a dwelling house, no one sleeping therein, he was not chargeable. The surveyor, however, maintained that the chambers in question were not exempt, with reference to the fourth rule of the 48 Geo. III., cap. 55, and the fourth section of the 5 Geo. IV., cap. 44. The commissioners relieved.

Commissioners
wrong. 14 & 15
Vict., c. 36, s. 2.

2348. *Chaplain's House—County Lunatic Asylum*.—Chaplain to the Pauper Lunatic Asylum, at Colney Hatch, claimed to be relieved from the charge on him in respect of a house assigned to him. The commissioners relieved.

2368. *Charitable Institution, Apartments in.* — Clergyman charged £30 in respect of premises occupied by him as a dwelling house in a building which he contended was totally exempt, on the ground of its being a charitable institution. The surveyor considered that the portion of the premises occupied as a private dwelling did not come within the exemption granted by the 48 Geo. III., cap. 55, in favour of "hospitals, charity schools," &c. The commissioners relieved.

DECISIONS.

Commissioners
wrong.

2393. *Charitable Institution.* — Appellant claimed relief from an assessment at £90, in respect of a house occupied as a charitable institution. The house is used as a home for distressed needlewomen out of employment, a few of whom boarded and lodged there free of expense. A register is kept at the house for needlewomen seeking employment, and they are recommended to different houses of business. The commissioners confirmed.

Commissioners
right.

2437. *County Lunatic Asylum.* — Appellant, who was the occupier and manager of a county lunatic asylum, claimed relief from assessment on the asylum, contending that it was totally exempt as coming within the terms of Case 4, Schedule (B.), 48 Geo. III., cap. 55. The surveyor maintained that the asylum was not exempt, as it was not confined to the reception of pauper patients, some few patients being received who are above the station of paupers, and for whom a small extra payment is charged for lodging. The commissioners confirmed the assessment.

Commissioners
wrong.

CLAIMS OF PARTIES TO HAVE ASSESSMENTS REDUCED FROM NINEPENCE TO SIXPENCE.

2303. *Auctioneer.* — Claimed to have the assessment made on him reduced to sixpence in the pound, he being also a furniture dealer, &c. The commissioners confirmed.

Commissioners
right.

2539. *Articles Exposed for Sale.* — Appellant claimed relief from the inhabited house duty at ninepence in the pound, on the ground that the house was only liable to the lower duty of sixpence. The house in question was his dwelling house, and he contended that as his daughter exposed for sale in the front room, sundry articles

DECISIONS.

Commissioners
wrong.

made by her, by hanging them over the blind of the window, that he should be charged for the house duty at sixpence as a shop. The commissioners relieved.

Commissioners
wrong.

2540. *Builders and Carpenters*.—Appellants, who were builders and carpenters, claimed to have the assessment on them for the inhabited house duty reduced from ninepence to sixpence in the pound. The surveyor contended that the premises did not come under the denomination of a shop or warehouse, but consisted of a counting-house and two workshops, with a few slips of deal in the passage, and drainage pipes behind the door. Tiles were exposed for sale on the ground floor story. The commissioners reduced the assessment to sixpence.

Commissioners
right.

2263. *Bankers*.—Claimed to have an assessment on them reduced from ninepence to sixpence, on account of the ground floor of the dwelling house in their occupation being used as a bank. The commissioners confirmed.

Commissioners
wrong.

2603. *Cabinet Maker*.—Cabinet maker claimed to have the assessment on him reduced from ninepence to sixpence in the pound. Appellant exposed goods for sale in the fore court of his premises, but he had no shop window on the ground or basement floor. The commissioners reduced the assessment to sixpence.

Commissioners
wrong.

2302. *Cab Proprietor*.—Claimed to have the assessment reduced on him to sixpence in the pound. His premises consisted of a coach house and a twelve-stall stable, with lofts over, in one of which he resided; he deals in hay and straw. The surveyor contended that as he had no shop or warehouse, and only exposed the hay and straw for sale in the open mews in fine weather, that he was assessable at ninepence in the pound. The commissioners reduced the charge to sixpence.

Commissioners
wrong.

2395. *Coach Painter's Shop*.—Party carrying on the business of a house, sign, and coach painter, claimed to have the assessment on him reduced from ninepence in the pound to sixpence. He has a workshop in which he paints carriages, &c.; but there is no internal communication with the dwelling house, and nothing is exposed for sale in the window of the workshop; but he contended that he was entitled to be charged to the lower rate of duty, as part of his premises were used for trade, and he sold paints and colours on the premises. The commissioners reduced the charge to sixpence.

2255. *Coal Dealer*.—Appellant claimed to have the assessment reduced from ninepence to sixpence, on account of there being a shop in front of the house, which it appears is not in his occupation, but in that of an under-tenant, who deals in coals, of which he has specimens inside the shop, but not exposed for sale in the window. The commissioners confirmed.

2604. *Coal Seller*.—Appellant claimed to have the assessment on him reduced from ninepence to sixpence. He keeps a registry office for servants, sells coals, and his wife sells artificial flowers; but as no goods, wares, or merchandize were exposed for sale in the window or in the shop, the surveyor contended that the premises were not used as a shop within the meaning of the Act. The commissioners confirmed.

2329. *Coffee Shops*.—Parties keeping coffee shops claimed to have the charge on them reduced from ninepence to sixpence, contending that as some of the articles they sell, namely, tea, coffee, bacon, and rolls, are exposed for sale in their shop fronts on the ground floor, that they were only liable to the reduced duty. The commissioners reduced the charge to sixpence.

2463. *Coffee Shop and Chop House Keeper*.—Coffee shop and chop house keeper, assessed at ninepence in the pound, claimed to be rated at sixpence only, contending that as bread, eggs, bacon, &c., are exposed for sale in the windows, the lower duty only attached. The surveyor maintained that the premises were not a shop for the vending of goods, wares, or merchandize within the meaning of the Act. The commissioners reduced the charge to sixpence.

2598. *Corn Exchange, Wolverhampton (Rooms in)*.—Appellant, on behalf of the directors of the Wolverhampton Corn Exchange, appealed against an assessment on their premises to the house duty at £275 per annum. The building consists of a hall used as a corn exchange, which is occasionally let for holding concerts, &c.; a news room; a room let to ironmasters, which is also used by the district commissioners of taxes; cellars; law library, and two other rooms, in which the secretary and his wife and family reside. There is an internal communication throughout. It was contended that the premises were exempt, as the only part occupied as a residence was under the annual value of £20. The commissioners confirmed.

DECISIONS.

Commissioners
right.Commissioners
right.Commissioners
wrong. Case
2253.Commissioners
wrong. Cases
2253 and 2329.Commissioners
right. See Cases
153, 367, 2056,
2131, 2253, 2370,
and 2528.

DECISIONS.

Commissioners
right.

2257. *Draper*.—Claimed to have the assessment on him reduced from ninepence to sixpence, on account of a room in the front of his house, on the ground floor, being used for the sale of his goods. Goods are placed on shelves in the room for sale, but not in the window. The commissioners reduced the assessment to sixpence.

Commissioners
wrong.

2330. *Draper and Tea Dealer*.—Claimed to have the charge on him reduced from ninepence to sixpence. The surveyor contended, however, that as no goods were exposed for sale in his windows, and as the front room on the ground floor of the house was used as a living room, he was chargeable at ninepence. The commissioners reduced the charge to sixpence.

Commissioners
wrong. Cases
2329 and 2463.

2569. *Eating House and Coffee Shop*.—Appellant, who kept an eating house and coffee shop, and who exposes cooked meat in the shop window, on the ground floor, claimed to have the assessment on him to the inhabited house duty reduced from ninepence in the pound to sixpence. The commissioners reduced the charge to sixpence.

Commissioners
wrong.

2298. *Farm House*.—Appellants charged on a rental of £20, at the rate of ninepence in the pound, for a farm house occupied by them. They contended that they were only liable at sixpence in the pound. The surveyor maintained, that as they were part owners of the farm, and not mere farm tenants, they were chargeable at ninepence. The commissioners relieved.

Commissioners
right.

2299. *Farm House*.—Occupied by a solicitor. Appellant claimed to be relieved from the charge on him from ninepence to sixpence in the pound, in respect of a farm house in his occupation, which was opposed by the surveyor on account of the party not being actually a farmer, but also a solicitor, he still carrying on a limited practice. The commissioners confirmed.

Commissioners
wrong.
Case 2298.

2394. *Farm House*.—Landed proprietor claimed to be rated at sixpence in the pound only, in respect of a house on a farm which he hires of Brazenose College, Oxford, on a lease of twenty-one years, renewable upon payment of a fine. The house had been occupied by his mother, he residing two miles off. The surveyor contended that as the appellant had a beneficial interest in the farm, and occupied land of his own, that the farm could not be considered as occupied by a mere tenant, and maintained that the house was chargeable at ninepence. The commissioners reduced the charge to sixpence.

2304. *Law Stationer*.—Claimed to have the assessment made on him at ninepence in the pound reduced to sixpence, on account of his having a shop on the ground floor in the front of the house, in which shop (although not in the windows) are exposed for sale parchment, pens, and stationery. The commissioners reduced the charge to sixpence.

2331. *Newspaper Office*.—Printer and publisher of a newspaper appealed against an assessment of ninepence in the pound, in respect of his house and premises. He claimed to have the assessment reduced to the lower rate of sixpence, on account of the front room on the ground floor being used as a newspaper office, where newspapers are sold, but no stationery or any other article is sold or exposed for sale. The party also claimed total exemption from house duty in respect of certain premises at the back of his house, used as the printing office of the establishment, but which premises are not separate and distinct buildings. The commissioners confirmed the charge as regarded the back premises, but reduced the charge to sixpence.

2373. *Newspaper Office*.—Printer of a newspaper claimed to have the assessment on him reduced from ninepence to sixpence in the pound, contending that the latter is the proper rate, as he has a room in the front fitted up partly as a shop and partly as an office, in which newspapers and pamphlets, &c., are sold. The surveyor maintained that the room is a mere office, and cannot be held to be a shop, so as to come within the meaning of the Act. The commissioners reduced the charge to sixpence.

2570. *Newspaper and Stationery Office*.—Appellant claimed to have the house duty, which had been assessed on him at ninepence in the pound, reduced from ninepence to sixpence in the pound. He is the proprietor of a newspaper, and the ground floor, to which there is a regular shop front, is used as a printing office and for selling stationery, newspapers, &c., which are exposed on a shelf inside the door, and in the window are pamphlets, &c., and a large blind with the title of his newspaper thereon, and the words "General Printing Office." The surveyor contended that the premises were not used as a shop within the meaning of the Act. The commissioners reduced the charge to sixpence.

2301. *Nurseryman and Florist*.—Claimed to have the assess-

DECISIONS.

*Commissioners
right.
Case 1729.*

*Commissioners
wrong. Liable
at 9d.; 14 & 15
Vic., c. 36. Cases
2245, 2248, 2249,
and 2259.*

*Commissioners
wrong.
Cases 2329 & 2331.*

*Commissioners
right.
Cases 2331 & 2373.*

DECISIONS.

Commissioners
wrong.

ment on him reduced from ninepence to sixpence in the pound. The house is situated in the garden ground, and in the front thereof; but quite detached therefrom are greenhouses, with flowers exposed for sale. The commissioners reduced the charge to sixpence.

2599. *Offices of a Solicitor forming part of his Dwelling House.* Solicitor, whose rent was £24, charged to the house duty at £26. One of the rooms on the ground floor, with the chambers over it, is used as his office, and the office is not connected internally with the dwelling house. He contended that the office was exempt, and deducting £6 as the value of the office from the rent, that the house was only worth £18 a year, and that therefore he was not liable. The surveyor opposed the claim of exemption with reference to the 5 Geo. IV., cap. 44. The commissioners relieved.

Commissioners
wrong.

2595. *Police Station occupied by a Police Sergeant.*—Police station assessed to the house duty at £40. Six rooms are occupied by a police sergeant and his family and three constables under him. The part occupied by the appellant is of the annual value of £15. He contended, that as the premises were not occupied by the officers beneficially, and as the whole are liable to the reception of prisoners, and may be used as lock-ups, the police station was exempt under Schedule (B.), case 4, of 48 Geo. III., cap. 55. The commissioners relieved.

Commissioners
right.

2593. *Post Office: Apartments occupied as a Residence.*—Postmaster claimed relief from house duty assessed on him at £60, for his dwelling house. He contended, that as the house is the property of the crown, and certain rooms therein are used by himself and his assistants for official purposes, it was exempt under Case 1, Schedule (B.), of the 48 Geo. III., cap. 55.; but if not, that the assessment ought to be reduced to the annual value of the apartments occupied by himself and his family. The commissioners confirmed the full assessment.

Commissioners
right.
Case 1507.

2442. *Private House, used partly as a Factory.*—Outfitter claimed to be charged at sixpence only in respect of a private house, in a portion of which his foreman and family reside, but attached to which are certain other premises used as a factory, in which goods are occasionally sold. Goods are sometimes exposed

for sale in the windows ; but the outside house door is kept closed as a private house, and the entrance to the factory is down a gateway. The commissioners confirmed.

2250. *Ribbon Manufacturer*.—Claimed to have the assessment on him reduced from ninepence to sixpence. The appellant stated that part of his goods were manufactured on the premises ; but there was only one loom, and that was in a room in the yard having no internal communication with the house, and no ribbons were exposed for sale. The surveyor objected to the assessment being reduced. The commissioners reduced the charge to sixpence.

DECISIONS.
Commissioners
right.

Commissioners
wrong.

2374. *Room Furnished and Used as a Sitting Room, but in which Lace is Exhibited for Sale*.—Appellant claimed relief from the charge on him at ninepence in the pound, contending that he ought to be charged at sixpence only. He is in partnership with another person as a grocer and spirit merchant, and the house in which he resides communicates internally with that of his partner, but the business was carried on in the latter. The ground of his claim is, that in the front room of his house there is exhibited a glass case containing Honiton lace for sale ; but the room is furnished as a parlour, and occasionally used as sitting room. The commissioners relieved.

Commissioners
wrong.

2264. *Shoe Warehouse*.—Appellant claimed to have the assessment on him reduced from ninepence to sixpence in respect of a house occupied by his clerk and servants, on the ground floor of which is a counting-house, partly used as a warehouse, in which goods visible from the street are placed on shelves. The commissioners confirmed at ninepence.

Commissioners
wrong.

2252. *Silk Manufacturers*.—Claimed to have the assessment on them reduced from ninepence to sixpence, on account of their dwelling house containing in the front or ground floor a room occupied as a shop or warehouse. The articles are not exposed for sale in the windows, but are laid upon counters for view of the customers. The commissioners reduced the charge to sixpence.

Commissioners
right.

2299. *Solicitor's Office*.—Party claimed to be relieved from the charge on him at £21, at ninepence in the pound, for a house used as offices, in which an old man and his wife are allowed to reside for the purpose of taking care of the property therein. The commissioners confirmed.

Commissioners
right.

DECISIONS.

Commissioners
right.

2256. *Staymaker*.—Claimed to have the assessment on him reduced from ninepence to sixpence, on account of the ground floor of his house being used solely for carrying on his business. It was admitted that there was no shop front, and that goods were not always exposed in the window. The commissioners reduced the assessment to sixpence.

Commissioners
wrong.

2248. *Surgeon and Druggist*.—Claimed to have the assessment reduced from ninepence to sixpence, on account of his keeping drugs exposed for sale in a room on the ground floor, with a shop window. The surveyor contended that the premises are not a shop according to the Act 14 and 15 Vict., cap. 36. The commissioners reduced the charge to sixpence.

Commissioners
wrong.

2281, 2282.—*Surgeon and Apothecary*.—Claimed to have the assessment which had been made on his house at ninepence in the pound reduced to sixpence, on account of his having a surgery on the ground floor fronting the street, in which he exposed drugs for sale. The surveyor contended that the surgery was not a shop or warehouse within the meaning of the Act, no drugs or medicines being seen in the windows from the street, but only exposed to view when the surgery was entered. The commissioners reduced the charge to sixpence.

Commissioners
right.
Case 2248.

2300. *Surgeon and Apothecary*.—Claimed to have the assessment on him at ninepence reduced to sixpence in the pound, he having a shop on the ground floor, in which he sells drugs or which are exposed for sale in the window. The surveyor contended that the party, not being in trade, was not entitled to be charged at the duty of sixpence. The commissioners confirmed.

Commissioners
right.

2247. *Tea Dealers*.—Claimed to be relieved from a charge on them at ninepence in the pound in respect of their premises, the upper part whereof is occupied as a dwelling house, and the lower as a shop or warehouse, in which goods are exposed for sale. The surveyor objected to the assessment being reduced to sixpence in the pound, on account of the goods not being exposed for sale in the manner referred to in the 14 and 15 Vict., cap. 36; but the appellants contended that although, from the peculiar position of their house, the goods were not exposed in the shop front, that as they were exposed within the shop itself they ought to be relieved. The commissioners relieved.

2249. *Temperance Hotel*.—Appellant, who kept a “temperance hotel,” claimed to have the assessment reduced from ninepence to sixpence. The surveyor objected on account of the party not being licensed to sell beer, ale, &c., and maintained that the exposure of cigars for sale in the front room did not bring the case within the Schedule to the Act 14 and 15 Vict., cap. 36. The commissioners reduced the charge to sixpence.

DECISIONS.

Commissioners
wrong.

2254. *Undertakers*.—Furnishing undertakers claimed to have the assessment reduced from ninepence to sixpence, on account of their houses having a shop in front, in the windows of which coffin-plates were exhibited. The commissioners reduced the charge to sixpence.

Commissioners
right.

2418. *Veterinary Surgeon*.—Claimed to have the assessment on his house and premises reduced from ninepence to sixpence in the pound, by reason of having a surgery attached to the house. He contended also that his stables, yard, and forge were not liable to house duty, the stables being used as livery stables. The commissioners confirmed the charge on the whole at ninepence.

Commissioners
right.

2251. *Wine Merchants*.—Claimed to have the assessment on them reduced from ninepence to sixpence. Their counting-house is one of the front rooms on the ground floor of their dwelling house. They sell wine by wholesale and retail; and samples of wine are kept for sale in the counting-house, but not exposed. The commissioners reduced the charge to sixpence.

Commissioners
wrong.

2441. *Wine Merchants*.—Wine and spirit merchants, who were not licensed to sell by retail, claimed to be charged at sixpence in the pound only, they occupying a front room on the ground floor of their premises for business, and sample bottles being exposed in the window. The commissioners reduced the charge to sixpence.

Commissioners
wrong.

2306. *Coach House and Stables*.—In the occupation of an innkeeper, who was charged at £100 per annum at sixpence in the pound, in respect of the inn and the coach houses and stables used therewith. An abatement had been made for a certain part of the stables detached and let off; but a further reduction was claimed, to the extent of £21 per annum, for coach houses and stables forming part of the property, but detached and having no internal communication with the dwelling house, but used entirely by the appellant in her business as innkeeper, she contending that coach

DECISIONS.
Commissioners
wrong.

houses and stables belonging to inns should be treated as warehouses of other traders and exempted from house duty. The commissioners reduced the charge by £21.

Commissioners
right; 48 Geo.
III., cap. 55,
Schedule (B.),
Rule 2.
Case 2225.

2307. *Coach House and Stable charged with House*.—Appellant claimed to be relieved from a charge made on him at £20, contending that as the house occupied by him was under the value of £20 he was not liable to assessment. The surveyor maintained that as the appellant was the owner and occupier of the house, and also the owner and part occupier of offices, coach house, and stables, let at a rent of £25 to a firm of which he is a partner, he was chargeable, as the whole of the premises were in one curtilage or enclosure, for one moiety of the rent of such offices, which, with the value of the house, would exceed £20 per annum. The commissioners confirmed.

Commissioners
right.

2226. *Deduction for Garden and Land*.—Attorney charged at £65 in respect of a house, with offices and three acres of garden and grass land. He was rated to the poor at £56. 18s. 4d., but had returned the annual value of the premises, for the purpose of assessment to the property tax, at £60 for the house and £5 for the land. The commissioners reduced the charge to £55.

Commissioners
right.

2231. *Deduction for part of House underlet*.—Appellant who kept an inn charged at £96, which was the same amount as the rent paid by him under a lease granted in 1849. He underlets part for £3 a year. The poor's rate for two years had been at £96, full annual value, but was afterwards reduced to £84 as the extent of the real annual value; and he contended that he only ought to be charged to £81 for house duty, the present poor rate being £84, from which the underletting should be deducted. The commissioners reduced the charge to £81.

Commissioners
wrong.

2294. *Dispensary*.—Occupied by house surgeon, who was charged on a rental of £44 at ninepence in the pound in respect of a house occupied by him, which is used as a dispensary. Four rooms are used for the purpose of the charity, and the rest of the premises, of the annual value of £10, were occupied by himself and family. The dispensary is supported partly by voluntary contributions, and partly by the patients. The commissioners relieved.

2305. *Farm House, Annual Value of.*—Farm house charged at £25 at sixpence in the pound. It was contended that the house, apart from the farm with which it was held, was not worth more than £10 per annum, at which sum it is rated to the poor. The commissioners confirmed the charge at £25.

2352. *Farm House, Annual Value of.*—Farmer charged at £20 a year for his farm house, including the offices and garden, &c., which he rented conjointly with a farm at £280 per annum. He contended that £10 is the highest the house and offices would let for by the year, if let separately from and without the land. The commissioners relieved.

2538.—*Farmer and Slater.*—Appellant, who was a farmer and slater, charged to the house duty at £20, in respect of a house which he contends is occupied as a farm house only, his business as a slater being carried on elsewhere. The commissioners relieved.

2327. *Governor of Gaol.*—Charged at £75 in respect of a house occupied by him, forming the boundary of the gaol. He was assessed to the poor rate to the same amount, but he claimed to be wholly exempt from the inhabited house duty. The commissioners confirmed.

2295. *Governor of Gaol.*—The governor of Carlisle gaol charged at £70 in respect of the house and garden occupied by him within the boundary wall of the gaol. He contended that as he had been relieved from the poor rate, on the ground of his not being rateable, on the authority of some case decided by the Court of Queen's Bench, that he was not chargeable to the inhabited house duty. The commissioners relieved.

2369. *Governor of Gaol.*—Charged at £60 in respect of that part of the gaol building occupied by him as a residence. The commissioners confirmed.

2241. *Ground Rent claimed to be Deducted by Tenant.*—Appellant charged £45. He admitted that the house was worth £45 per annum, but claimed to have the sum of £9 deducted from that amount, which he paid as a ground rent. The commissioners reduced the assessment to £36.

2459. *House with some furniture in it left in charge of a Servant.*—House assessed to a gentleman, which was not in his

DECISIONS.

Commissioners
right.

Commissioners
right.

Commissioners
wrong.
Cases 2298 and
2299.

Commissioners
right.

Commissioners
wrong.

Commissioners
right.
Cases 2295 and
2327.

Commissioners
wrong.

DECISIONS.

Commissioners
right.

occupation, but left in charge of a housemaid, who lived in two rooms, which are furnished. In another room there is a sideboard, table, and chairs. The appellant occasionally visited the house in the summer, but not for the purpose of sleeping or taking meals therein. The surveyor contended that as it was not wholly unfurnished, it did not come within the exemption 6 Geo. IV., cap. 73. The commissioners relieved.

Commissioners
right.

2460. *House used for Lodging, Exposing, and Selling Goods, Occupied with other Tenements.*—Drapers and grocers, charged for a tenement which was formerly a dwelling, but which for twelve months had been used for the sole purpose of lodging, exposing, and selling goods, and as a shop and counting-house. The appellants reside in two houses rented separately each under £20 a year, and the surveyor contended that as the whole of the premises were occupied by the appellants for the purpose of their business, and as the firm was not assessed to the inhabited house duty for either of the houses they reside in that the assessment on the tenement in question should not be discharged. The commissioners confirmed.

Commissioners
wrong.

2461. *House; Exemption Claimed for a Portion used as a Warehouse and Manufactory.*—Ironmonger, charged £140, claimed to have the charge reduced to £95, on the ground that a portion of the premises used as a warehouse and manufactory was exempt under 48 Geo. III., cap. 55, Schedule (B.), rule 3. The surveyor contended that the portion in question was not distinct and separate according to the terms of the exemption, and that the same was not employed solely for lodging goods, &c., but as show rooms. The commissioners reduced the assessment to £95.

Commissioners
right.

2592. *House used for Business Purposes only.*—Appellant claimed exemption from the charge on him at £180 for house duty in respect of a house used for purposes of business only, he residing in another house charged to the duty. The surveyor contended that as a policeman and his wife inhabit and abide in two of the rooms, the party was not entitled to the exemption by the 57 Geo. III., cap. 25, sec. 1. The commissioners confirmed the charge.

HOUSES ASSESSED ACCORDING TO THE GROSS ESTIMATED VALUE
TO POOR RATE.—See also "*Rent*."

2216. *House Assessed at £24; Rent £19. 10s.*—Innkeeper, whose rent was £19. 10s., and whose house was charged to the poor rate on £22, appealed against a charge at £24. The surveyor contended that the assessment could not be reduced below the annual value at which the house stands rated in the poor rate. The commissioners relieved.

DECISIONS.

Commissioners
right.

2219. *Houses Assessed at £25; Rent £19. 19s.*—Appellant, whose rent was £19. 19s., charged at £25. The house is assessed to the poor rate at a gross estimated rental of £20, and at a rateable value of £15, and the surveyor contended, with reference to the rules 7 and 12 of the 48 Geo. III., cap. 55, the commissioners had no power to reduce the assessment below the gross annual value to the poor rate. The commissioners relieved.

Commissioners
right.

2222. *House Assessed at £86; Rent £60.*—Clergyman assessed at £86. The rent paid by him for his house is £60, and the rateable value to the poor rate £69. The commissioners reduced the assessment to £69, amount of poor's rate.

Commissioners
right.

2222. *House Assessed at £75; Rent £60.*—Solicitor charged at £75, which is the gross estimated rental in the poor rate; the rateable value is £59. 9s. 6d., and £60 is the rent paid. The commissioners reduced the assessment to the rent paid.

Commissioners
right.

2308. *Houses Assessed at £158 as charged to Poor Rate.*—Pawnbroker held two houses under the same lease at a rental of £140, charged at £158, at which sum he was assessed to the poor rate. The commissioners reduced the charge to £140, the rent paid.

Commissioners
wrong. Liable to
the assessment in
poor rate.

2417. *House Assessed at £46, gross rate £46. 7s. 9d., rateable £31. 15s.*—Clergyman appealed against the assessment of £46, contending that £25 was the full annual value of his house and one acre of garden ground. The gross rating to the poor is £46. 7s. 9d.; rateable £31. 15s. The commissioners reduced the assessment to £25.

Commissioners
wrong, in redu-
cing the assess-
ment below the
poor rate.
Cases 2308 & 2309.

HOUSES ASSESSED AT HIGHER AMOUNT THAN RATED TO THE
POOR.

DECISIONS.

Commissioners
right. Liable to
be charged on
rent paid.

2277. *House Assessed at Rent £450; rateable Poor Rate £180.* Appellant charged at £450 per annum, which was the amount of the rent paid under his lease. The house is charged in the poor rate on the rateable value of £180, and the appellant contended that the assessment of £450 is a higher rate than on the adjoining houses, and that it ought to be reduced to the proportionate value at which the other houses are charged. The commissioners confirmed the charge at £450.

Commissioners
right.

2332. *House Assessed at £400, exceeding rateable value in Poor Rate.*—Party assessed at £400, against which he appealed, on the ground of the assessment considerably exceeding the amount at which he had been rated to the poor. The assessors asserted before the commissioners that rents in the parish in question exceeded the rateable value assessed to the poor by one-third, and that he considered the appellant's house, with one acre of land, was worth £340 per annum. The commissioners reduced the assessment to £340.

Commissioners
right.

2532. *House Assessed at £35, exceeding rated value.*—Appellant, who had been charged to the inhabited house duty, at £35 per annum, claimed to have that sum reduced to £24, on the ground that the poor rate was charged at two-thirds of the annual value, which would bring his assessment to the house duty to £24. It appeared that the appellant paid £50 a year rent for his house and five cottages, and as he had admitted on his appeal in a previous year, that £15 was more than the value of the cottages, it was contended that he was liable to be assessed on £35, the remainder of the rent. The commissioners confirmed the charge at £35.

Commissioners
right.
Cases 2218, 2219,
and 2220.

2537. *House Assessed at £60, exceeding the value.*—Appellant, who had been charged to the inhabited house duty at £60, claimed to have the assessment reduced to £54, the latter being the sum at which he is rated to the poor. It was contended that as the appellant's rent for the premises was £60, that the assessment could not be reduced to a sum less than that. The commissioners confirmed the charge at £60.

HOUSES ASSESSED ACCORDING TO THE AMOUNT OF RENT PAID.

2220. Appellant, who paid under his lease £31 rent for his house and premises, and at which amount he was assessed, claimed to have the same reduced, contending that the premises were not now worth more than £25 per annum. The gross estimated rental to the poor rate is £35, and the rateable value is £26. The commissioners reduced the charge to £26.

2333. Party charged at £28, against which he appealed, contending that he was not liable, the rateable value in the poor's rate being less than £20. The surveyor, however, contended that the assessment was correctly made at £28, that sum being the annual rent paid by him. The commissioners confirmed the assessment at £28, the rent paid.

2225. *House Occupied by Owner*.—Appellant charged at £20 for his dwelling house, which was his own property. The house was rated to the poor at £16. 17s. 11d., but the surveyor contended that on taking the general rentals of the town, such rate was forty per cent below the annual value. Appellant claimed exemption from the tax altogether, and offered to produce a witness or witnesses, who would swear that the house was not worth £20 to let. The commissioners confirmed the charge at £22.

2227. *House Occupied by Owner*.—Appellant, who was the owner and occupier, charged at £45. The commissioners reduced the assessment to £40.

2278. *House Occupied by Owner*.—Appellant, who resided in a house of which he is the owner, charged at £26. He contended that the house was of less annual value to himself than £20, and was not worth that sum to let at rack rent. He is charged to the poor rate at £15. 5s., gross estimated rental. The house had been let up to 1848 at a rent exceeding £20; and it was shown by the surveyor that the assessment to the poor rate on other houses in the town was less than two-thirds of the rent, and that the house in question was not over but insufficiently assessed. The commissioners relieved.

2279. *House Occupied by Owner*.—Appellant, who resided in a house of which he is the owner, charged at £30, and he claimed to have the assessment reduced to £24, the amount at which he

DECISIONS.

Commissioners
right.

Commissioners
right.
Case 2222.

Commissioners
right.

Commissioners
right.
Case 639.

Commissioners
wrong.

DECISIONS.

Commissioners
wrong.

is charged to the poor rate, contending that the commissioners had no power to assess any persons to the house duty beyond the sum at which they were rated to the last poor rate. The commissioners reduced the assessment to £24.

Commissioners
wrong.
Cases 2221, 2225,
and 2279.

2309. *House Occupied by Owner*.—Appellant, who was the owner and occupier of a house, charged at £20, claimed to be relieved, alleging that £20 was a greater amount than the annual value; but the surveyor, in support of the assessment stated that the same was based upon the poor rate. The commissioners relieved.

Commissioners
right.

2474. *House Occupied by Owner*.—Appellant charged at £20 in respect of a house of which he was the owner and occupier, and which he stated was not worth £20 per annum. The gross amount of the poor rate was £18. 10s. The commissioners confirmed the charge at £20.

Commissioners
right.

2218. *House Occupied by Owner*.—Corn dealer charged at £35. The house occupied is his own property, and is charged to the poor rate at a gross estimated rental of £28, and a rateable value of £21. The surveyor contended that the charge could not be reduced below the gross estimated rental of £28; but the commissioners reduced the assessment to £21, at which rated to the poor.

Commissioners
right.

2223. *House Occupied by Owner*.—Party who was the owner and occupier charged £85 for the house and premises. The gross estimated rental to the poor rate is £90; but that includes parochial rates, as well as land tax, insurance, and cost of annual repairs. The rateable value is £59. 10s. The commissioners reduced the assessment from £85 to £72.

Commissioners
right.

2224. *House Occupied by Owner*.—Party who was the owner and occupier appealed against the assessment of £30. He was rated to the poor at a gross estimated rental of £32; the rateable value was £24. The premises are assessed to the property tax at £30, but the appellant contended that the annual value did not exceed £20. The commissioners reduced the assessment to £24, rateable value to poor rate.

2341. *House Occupied by Owner*.—Party who had been assessed for a house belonging to himself and in his own occupation, at £20 per annum, claimed to be allowed exemption, on the ground of

the same being of less value per annum than that sum, the rent never having, when let, amounted to more than £16 a year. It is rated in the poors's rate at the gross value of £16, and rateable value of £13, and to the property tax at £18. The commissioners confirmed the charge, being of opinion that the house was worth £20 a year to let.

2229. *House Occupied by Owner*.—Solicitor, who was the owner and occupier of a house at Sidmouth, appealed against an assessment made on him at £90, at which sum he was also rated for it under a gross estimated rental of the last poor rate. He contended that the gross poor rate considerably exceeded the annual value, and claimed to have the assessment reduced to £60 or £70 a year, on the ground of property at Sidmouth having become greatly diminished in value. The commissioners confirmed the assessment at £90.

2533. *House Occupied by Owner*.—Appellant, who had been charged to the inhabited house duty at £22, claimed to be relieved therefrom, inasmuch as the house (which was his own property) is rated to the poor at £18, which he contends represents its full value. The house is assessed to the property tax at £22; and it appeared that in rating the parish to that tax one-fifth had been deducted from the annual value, and that the rateable value represented only four-fifth's. The commissioners confirmed.

2534. *House Occupied by Owner*.—Similar to the above case 2533, the party seeking relief from the assessment on him at £22, on the ground that the gross estimated rental of his house to the poor was only £18; and the surveyor shewing that where returns of rents have been made for assessments to the property tax, houses are rented very much above their rateable value. The commissioners relieved.

2508. *House Owned by Her Majesty*.—Colonel, in the Royal Engineers at Woolwich, claimed exemption from inhabited house duty in respect of a house, stabling, and garden, at £120 per annum, which premises are solely occupied by him as his residence, on the ground of the same belonging to Her Majesty, and assigned to him whilst holding the office of commandant of engineers. The surveyor contended that the house, although belonging to the crown, was an inhabited house within the meaning of the 14 and

DECISIONS.

Commissioners
wrong.
Cases 2218 & 2224.

Commissioners
wrong. Liable to
annual value, but
not to be reduced
below the rate-
able value in poor
rate assessment.

Commissioners
right.

Commissioners
wrong.

DECISIONS.

Commissioners
right.
Cases 371, 850,
and 851.

15 Vict., cap. 36, and that the exemption granted by Schedule (B.) of the 48 Geo. III., cap. 55, was intended only to exempt from duty houses in the occupation of Her Majesty, members of the royal family, or their servants. The commissioners confirmed.

Commissioners
right.
Cases 371, 850,
and 851.

2509. *House Owned by Her Majesty*.—Similar claim to the above, by a captain in the Royal Artillery, and the principal military storekeeper of the Royal Arsenal at Plumstead, against a charge for inhabited house duty at £70, in respect of his official residence in the Royal Arsenal. The commissioners confirmed.

Commissioners
wrong.

2510. *House Owned by Her Majesty*.—Colonel of the Royal Engineers claimed exemption from inhabited house duty at £38, in respect of a house in Brompton barracks, occupied by him as quarters. The War Office have issued a circular letter, informing officers occupying official residences that they were not liable to be rated to the relief of the poor for such residences. The commissioners relieved.

Commissioners
right.

2565. *House and Cottages under Lease*.—Appellant claimed to be relieved from the assessment on him to the inhabited house duty at £35. He held his house and premises, and five cottages, under a lease at the yearly rental of £50; and the surveyor contended that he was liable to be assessed on the amount of rent, less the annual value of the five cottages, and as he had admitted on a former appeal that £15 was more than their annual value, he was consequently chargeable to £35, the remainder of the rent. The commissioners confirmed.

Commissioners
right.

2602. *House and Five Cottages under Lease*.—Appellant contended that the assessment on him at £35 for his house and premises was above their annual value. He rents his house with five cottages under a lease at the yearly rental of £50, and the surveyor maintained that the party was chargeable at £35, that being the amount of rent less the annual value of the cottages, which on an appeal in a previous year he admitted did not exceed £15. The commissioners confirmed the charge at £35.

2566. *House and an adjoining Hotel under Lease*.—Appellant claimed to have the assessment on him to the inhabited house duty, which had been made at £100, reduced to £40. He pays £100 a year, as the rent for the house he occupies as a hotel and the house adjoining. The latter he underlets at £60, and he considers that

he is only chargeable on £40, in respect of the balance of the rent. The surveyor contended that the balance of the rent was no criterion of the value of the hotel separately from the house, and that £40 was below the rateable value of the poor rate. The commissioners reduced the assessment to £40.

2567. *House Let with Fixtures*.—Appellant, who was charged to the house duty at £142, claimed to have the assessment reduced. His rent is £110, and he pays the sewers' rates, and is under a covenant to repair; and he further pays £20 per annum to the landlord for the use of fixtures, and he contended that the fixtures are not rateable to the house duty. The commissioners reduced the assessment to £125.

2439. *Land Occupied with House*.—Appellant, who was a grazier, appealed against the assessment at £23. He occupied a house and two acres of land as owner. The house is rated to the poor at £15 net, and the land at £9 net. One acre of the land is grass, and the other chiefly used for growing articles which are sold for agricultural purposes. The appellant contended that none of the ground so used ought to be assessed with the house. The surveyor, however, maintained that one acre of land ought to be included in the assessment; and reckoning the value thereof at £5 and the house at £18. 15s. (the poor rate being one-fifth below the annual value) the assessment ought to be confirmed. The commissioners confirmed.

2232. *Landlord Paying the Tenant's Parochial Rates*.—Party charged £20, which was the same amount as his rent; but as the landlord paid the parochial rates, the commissioners considered that such payments reduced the annual value below £20. The commissioners relieved.

2462. *Literary and Philosophical Society*.—The treasurer of the society appealed against a charge at £150 in respect of a museum, theatre, lecture room, laboratory, &c., together with a dwelling house, comprising a small sitting room, and bed room used by the porter and his wife and family, which have no internal communication with the museum, &c., except by passing into an uncovered passage, and then through the vestibule. The yearly value of the rooms so occupied does not exceed £8. The commissioners confirmed.

DECISIONS.

Commissioners
wrong.

Commissioners
wrong. Liable to
the sum charge-
able to the poor
rate, viz., £142.

Commissioners
wrong.
Case 2532.

Commissioners
right.

Commissioners
wrong.

DECISIONS.

2528. *Literary and Scientific Institution*.—Appellant claimed exemption from an assessment to the inhabited house duty at £30, in respect of a building used as a literary and scientific institution, which is supported by the subscription of various members. Three rooms therein are set apart for the residence of a man and his wife who constantly reside and sleep therein, to whom the care of the property is entrusted. It was contended, that as the person who has the care of the premises pays no parochial rates, that the building is exempt from duty, under the Fifth Case of Exemptions Schedule (B.), 48 Geo. III., cap. 55. The commissioners relieved.

Commissioners
wrong.

2246. *Livery Stable Keeper, Claim of Exemption by*.—Party appealed against an assessment made upon him of £60, at nine-pence in the pound. He pays £15 a year for his dwelling house, yard, and stabling for two or three horses, and £45 a year to the same landlord for other premises, consisting of a yard and stabling for sixteen horses, which latter premises are used for his trade exclusively. The commissioners confirmed.

Commissioners
wrong.

2371. *Lodge, Servants' Offices, &c.*—Appellant charged at £250 in respect of a house, with ten acres of land, a lodge, and two cottages over the coach house, occupied by his coachman and gardener. He claimed to be relieved in respect of the lodge and the two cottages, as not being within the limits of the acre of land next adjoining and assessable with the house, and for all the land exceeding one acre. The commissioners confirmed the assessment on lodge and the cottages, but allowed £27 in excess of one acre.

Commissioners
right.
Cases 2217, 2278,
2279, and 2332.

2283. *Mechanics' and Literary Institution*.—Treasurer of the Maidstone Mechanics' and Literary Institution claimed relief from the charge in respect of a dwelling house, occupied by the society as reading rooms, and as the residence of a female, hired by the society to clean and take care of the premises, and to act as librarian. It was contended that as the house was not charged with parochial rates, it was not liable to inhabited house duty, and that it came within Case 5 of the Exemptions to Schedule (B.), 48 Geo. III., cap. 55, so far as regards the residence of the female; but the surveyor maintained that as she had other duties to attend to besides taking care of the premises, that the latter were not exempt. The commissioners relieved.

Commissioners
wrong.

2340. *Mechanics' and Literary Institution*.—The managing committee of the institution claimed exemption from the assessment made for house duty, on the ground of the building being merely used by the members as reading rooms, and as the residence of a person employed to clean and take care of the premises who pays no church or poor rate. The surveyor contended that as the party could not be held to reside therein for the purpose only of taking care of the premises, as required by Case 5 of Exemptions, Schedule (B.), 48 Geo. III., cap. 55, he acting as librarian, and also carrying on the business of a tailor, the premises were chargeable. The commissioners relieved.

DECISIONS.

Commissioners
wrong.
Case 2283.

2297. *Metropolitan Association*.—Building belonging to the Metropolitan Association for Improving the Dwellings of the Industrial Classes, assessed as one entire dwelling house, at £1,000 per annum. It was contended that it ought not to be considered as one dwelling house, but as ten separate tenements; and as none of the tenants paid a rent of £20 per annum, the same should be exempt. The surveyor, however, maintained, that as the entrance to each set of rooms was from a staircase common to all the tenants, it must be considered as one house. The commissioners relieved.

Commissioners
wrong.
Case 2207.

2328. *Model Lodging House*.—Appellant charged at £517 in respect of a building which he contended ought not to be charged as one house, as it consisted of separate dwellings, and each set of lodgings was under the value of £20. The surveyor contended that the premises must be considered as one building, as there was only one staircase, which was inside the building under the same roof, and common to all the tenants, and that the assessment was correct. The commissioners relieved.

Commissioners
right.
Cases 2207, 2262,
and 2297.

2349. *Model Lodging Houses*.—The owner of certain model lodging houses appealed against an assessment upon him for six houses, at £36 each, and contended that the building is not six inhabited houses, but consists of twenty-four distinct tenements, separately let, and divided by party walls; and that as each tenement is under the value of £20 per annum, it is not liable to inhabited house duty. The commissioners confirmed.

Commissioners
wrong.
Cases 2207 and
2328.

2470. *Model Lodging Houses*.—The owners of certain model lodging houses appealed against an assessment at £240, made upon

DECISIONS.

Commissioners
wrong.
Cases 2207, 2297,
2349, 2262, and
2328.

a building occupied in thirty separate tenements, each of which is under the value of £20 a year. They contend that they are not liable, the building not being one house, but thirty tenements, each of which is accessible from an outer court by stone steps, constructed with galleries or landings, and there being one outer door to each tenement, which opens into a recess, covered at the top, but exposed to the open air at the front. The commissioners confirmed.

Commissioners
wrong.

2472. *Outbuildings at the back of a Public House*.—Appellant charged £25 in respect of premises consisting of a public house, stables, and cart sheds, in the yard, and other buildings, part of which he uses as an onion loft, &c., were let to him, with five acres of land, at £37. He contended that the premises taken with the land, although included in the same letting, ought not to be assessed with the house, and that he was therefore not chargeable, the rent for the house being only £18. The surveyor, however, maintained that as the appellant had admitted the rent to be £25 for the house and premises, and £30 for the land, he was liable. The commissioners relieved.

Commissioners
wrong; only lia-
ble for the por-
tion as an office.
Case 2261.

2416 *Premises Sub-Divided and Sub-let*.—The Magnetic Telegraph Company appealed against a charge in respect of a tenement leased by them, which consisted formerly of a house and shop, but which is now sub-divided. They occupy one part as a telegraph office or station, which they consider exempt, as it is not slept in nor inhabited for any other purpose, and the other part is empty. The surveyor contended that the house and office were one, although the communication between them was closed. The commissioners confirmed for the entire premises.

PROPERTY DEPRECIATED TO A LESS AMOUNT THAN THE RENT PAID UNDER LEASES.

Commissioners
wrong. Liable
to annual value
only.

2234. Appellant, who paid an annual rent of £95 under a lease, and who had been charged to the same amount, claimed relief, on the ground that the property in the neighbourhood is now much depreciated, and declared on oath that he considered the utmost annual value to be £70 only. The commissioners confirmed at £95.

2235. Party charged at £140; the same amount is paid for rent under his lease. He claimed relief on the ground that the houses in the locality have become greatly depreciated by the formation of a new street. The house is rated to the poor at £90. The commissioners reduced the charge to the annual value.

2236. Party assessed for his house, in Russell Square, at £162, which is the same amount as the rent under a long lease. The stables are let off at £16 a year. The house and stables are rated to the poor at £106, and he contended that, in consequence of the great depreciation of value of property in that locality, £110 was the full annual value. The commissioners reduced the assessment to £110.

2237. Similar to above, where the rent paid was £170, and the poor rate £138. The commissioners reduced the assessment to £150, the annual value.

2240. Similar, where the rent paid was £243. The house is rated to the poor at £184. The commissioners reduced the assessment to £184.

2238. Appellant charged at £162 for a house in Oxford Street. He paid £162. 10s. rent for the same under an agreement, dated March, 1851; but the house was taken on speculation, and the street being newly formed, he found he paid more than the value. The house is rated to the poor at £105. The surveyor contended that the house was correctly assessed at the actual rent at which it had been so recently let. The commissioners reduced the assessment to £112 annual value.

2511. *Public House and Brewery*.—Publican charged £30 to the inhabited house duty at 6d. in the pound, in respect of premises occupied by him as a public house, a brewery, and spirit store. The party claimed exemption on the ground that the public house has nothing to do with the brewery and spirit store. The house is rated to the poor at £19 per annum, and the brewery, &c., at £11. The surveyor contended that the appellant was liable to the charge; the brewery and spirit store not being separate and distinct from the public house. The commissioners confirmed.

2535. *Public House and Brewery*.—Appellant charged to the inhabited house duty in the sum of £30, at sixpence in the pound, in respect of a house occupied as a licensed public house, which

DECISIONS.

Commissioners right.
Cases 105, 404, 405, and 406.

Commissioners right. Liable to the annual value only.

Commissioners right. Liable to the annual value only. Cases 105, 404, 405, and 406.

Commissioners right.
Cases 105, 404, 405, and 406.

Commissioners right.
Cases 105, 404, 405, and 406.

Commissioners right.

DECISIONS.

Commissioners
wrong.

communicates by a back door with a yard, in which there is a brewery occupied by him, and a garden, &c. The public house is rated separately to the poor at £19 per annum, and the brewery and garden at £11. He claimed exemption on the ground that the building assessed is the brewhouse of a "common brewer." The surveyor contended that the connexion between the brewery and the public house deprived the occupier of his exemption as a brewer. The commissioners relieved.

Commissioners
right.

2536. *Rectory House rated to the Poor less than the sum paid to the Property Tax.*—Clergyman, who had been charged to the inhabited house duty at £21, in respect of his rectory house, claimed exemption on the ground that the gross estimated rental to the poor was £18. It was shown, however, that the poor rate was very unequally assessed, and that he had been assessed to the property tax on the house at £21, which he had paid, and which the surveyor contended was the fair value. The commissioners confirmed.

Commissioners
right.
Case 689.

2228. *Rent less than gross value to the Poor Rate.*—Party charged at £30, whose actual rent was £25 per annum. The surveyor contended that the gross value to the poor's rate being £30, it was not competent for the commissioners to reduce the assessment below that rate. The commissioners reduced the assessment to the rent paid.

Commissioners
wrong.
Cases 156 & 787.

2233. *Rent fixed under £20 to avoid the House Duty.*—Appellant charged £20 for a house taken about twelve months since at a rent of £19. 18s. On being asked why a sum so unusual in rents had been agreed upon, he admitted that it had been done to avoid the then expected house duty. The surveyor contended that as the rent had been fixed under £20 to save the tax, it was but fair to assume the house was worth £20. The commissioners relieved.

Commissioners
wrong.

2242. *Rent £19. 19s.; Assessed to the Poor's Rate at £20.*—Appellant charged at £20. She paid £19. 19s. a year rent for her house, and became the tenant of it at that rent before the passing of the 14 and 15 Vict., cap. 36. The house was assessed to the poor rate at £20. The commissioners relieved.

2280. *Rent £19. 19s.; adjoining house, similar, let for £20.*—Appellant, whose rent, under an agreement with his landlord, was

fixed at £19. 19s., claimed to be relieved from the assessment made on him at £20. The house is precisely similar to one adjoining let for £20. The commissioners relieved.

2491. *Rent* £19. 19s.—Appellant charged to the inhabited house duty at £20, from which he claimed relief, on the ground of the rent he paid being only £19. 19s. The surveyor contended that the premises were worth £20 per annum, at which amount they had been assessed to the property tax for many years. The commissioners relieved.

2438. *Rent fixed at* £19. 19s. *to avoid the House Duty*.—Appellant, who had been assessed at £22, claimed exemption, his rent being only £19. 19s., at which sum he admitted it had been fixed under the impression that it would save him the inhabited house duty. The commissioners relieved.

2475. *Rent* £19. 19s.; *House Assessed at* £20.—Appellant claimed to be relieved from the assessment on his house at £20, on the ground of his rent being only £19. 19s. The house next to his was assessed at £20. The commissioners confirmed.

2476. *Rent* £19. 19s.; *House Assessed at* £20.—Several appellants, whose rent was £19. 19s., claimed relief from the charge on them at £20. The owner of the property admitted, that had it not been for the house duty he should probably have asked £20. The commissioners relieved.

2512. *Rent* £19. 19s.; *House Assessed at* £20.—Appellant charged to the inhabited house duty at £20, in respect of a house in her occupation, for which she paid rent some years back at £19, but which, after some repairs, had been raised to £22, but which was subsequently reduced to £19. 19s. on her threatening to leave unless it was so reduced. The commissioners relieved.

2530. *Rent* £19. 19s.; *House Assessed at* £20.—Appellant, who had been charged to the inhabited house duty at £20, claimed to be relieved on account of his rent being £19. 19s. The landlord stated that he had seven houses in the same row, the rent of all of which he had been obliged to reduce from £23 to £19. 19s., because he could not get more for them. There was no understanding with the appellant that he was to pay any of the landlord's taxes. The commissioners relieved.

DECISIONS.

Commissioners
wrong.
Case 2233.

Commissioners
wrong.
Cases 2372 and
2438.

Commissioners
wrong.
Cases 2233 and
2280.

Commissioners
right.
Cases 2233, 2242,
2280, and 2438.

Commissioners
wrong.
Cases 2233, 2280,
and 2438.

Commissioners
wrong.
Cases 2243, 2280,
2438, and 2475.

Commissioners
right.
Case 2475.

DECISIONS.

Commissioners
right.

2531. *Rent* £19. 19s.; *House Assessed at* £20.—Appellants, who had been charged to the inhabited house duty at £20, claimed to be relieved as their rents were under that sum, varying from £19. 15s. to £19. 19s. per annum. The commissioners relieved.

Commissioners
wrong.
Case 2491.

2563. *Rent* £19. 19s.; *House Assessed at* £20.—Appellant, who kept a public house, whose actual rent was £19. 19s., claimed relief from house duty. The commissioners relieved.

Commissioners
right.
Case 2225.

2372. *Rent* £19.; *Assessed to Property Tax* £20.—Innkeeper claimed to be relieved from the assessment on him at £20, his rent being only £19. He was assessed to the property tax at £20, and the surveyor contended that as the former tenant was charged to the inhabited house duty, and the rent in this case was merely a nominal one, and not the actual value, the party was liable. The commissioners confirmed.

Commissioners
wrong.
Case 156.

2564. *Rent* £19. 15s.; *House Assessed at* £20.—Appellant, whose rent in March, 1860, had been reduced from £20 to £19. 15s., claimed to be relieved from the house duty assessed on her at £20 for the year 1860-1. The commissioners relieved, considering that the rent should be taken as the annual value.

Commissioners
right.

2370. *Royal Academy, Trafalgar Square*.—Treasurer of the Royal Academy appealed against an assessment at £900 for a part of the building called the "National Gallery," occupied by the members of the Royal Academy as picture galleries, &c., together with the keepers' and servants' apartments. He contended that, being the property of the crown, the building is not liable to assessment, with the exception of the keepers' departments, which are rated to the poor at £120, to which amount he claimed to have the assessment reduced. The commissioners confirmed.

Commissioners
right.

2260. *Royal Family*.—Exemption claimed by the King of the Belgians for an assessment made on Claremont House, and on Melbourne Lodge, in the parish of Esher, on the ground of His Majesty being one of the royal family of England. The commissioners confirmed the charge, considering that His Majesty was not one of the royal family of England.

2261. *Shop used for Trade only*.—Exemption claimed by party from an assessment on him in respect of a tenement, forming part of a dwelling house, but having no communication therewith, occupied by him as a shop. The surveyor opposed the

claim on account of the appellant not residing in a house charged to the house duty, as required by the 57 Geo. III., cap. 25, to entitle him to such exemption. The commissioners relieved.

2284. *Shop and Warehouse used exclusively for Trade.*—Ironmonger charged at £35, in respect of a shop and warehouse used exclusively in his business. No person sleeps upon the premises, nor have the premises, or any portion thereof, been used as a dwelling house for the last eighteen years. He contended that as he paid no window duty for the same, he ought not to be charged to the house duty. The surveyor maintained, that as the party did not reside in a dwelling house charged to the house duty (the house he lived in not being so charged, being under £20 a year in value) that the premises so used for trade were liable under the 57 Geo. III., cap. 25, sec. 1. The commissioners confirmed.

DECISIONS.
—
Commissioners
wrong.

Commissioners
right.

2440. *Shop, being part of House, but with separate and distinct entrance, underlet.*—Innkeeper charged at £27. He claimed exemption on account of the portion of the building occupied by him being under the value of £20 per annum. A room on the ground floor was underlet at £12 a year, and used as a shop, with a separate and distinct entrance from the street. The surveyor contended that as the shop communicated with the house by a door which was only nailed up and papered over, that the same is not a distinct and separate building, and that the house and shop ought to be valued together for assessment. The commissioners relieved.

Commissioners
right.

2342. *Stables and Garden included in the Assessment on the House.*—Party charged at £140 per annum, the dwelling being valued at £120, and the stables, coach house, and garden, at £20. He contended that the duty ought only to be charged upon the £120, the annual value of the house, exclusive of the stables, &c. The commissioners confirmed on £140.

Commissioners
right.

2350. *Stables Rented under divers Landlords.*—Innkeeper charged at £83 in respect of the annual value of the house and premises rented by him under three distinct landlords. One part consisted of an inn, with bedrooms, bar, parlour, &c., and offices, which were rented at £50 per annum, and formed the left side of a yard; and in the same yard another part was rented by him at £15 per annum, consisting of a commercial room and one bedroom;

DECISIONS.

Commissioners wrong. Liable to be charged for whole premises.

*Commissioners right.
Cases 105, 404,
405, and 406.*

Commissioners right.

*Commissioners right.
Cases 153, 367,
2086, 2131, 2283,
2370, and 2528.*

*Commissioners right.
Cases 236, 296,
510 to 513, and
2244.*

and the third part consisted of a range of stables on the right-hand side of the yard, and rented at £18 per annum. The commissioners confirmed the assessment, exclusive of the stables, at £65.

2239. *Tenant Paying the Land Tax.*—Appellant charged at £128 for a house in Gower-street, which he holds on a lease at £120 per annum; but he has to pay the land tax, £8. 18s. 6d. The house is assessed to the poor rate at £100 a year. The commissioners reduced the charge to £109, which they considered the full annual value, inclusive of land tax.

2258. *Town Hall.*—The Town Hall at Carmarthen, assessed at £20. It was contended, as it was not inhabited, and not assessed to any tax or rate other than the property tax, that it was exempt. The surveyor maintained that the whole was chargeable, in consequence of its having a communication internally, by a passage, with a building occupied by the hall keeper and his family. The commissioners relieved.

2597 *Town Hall at Wolverhampton.*—Town clerk of Wolverhampton appealed against an assessment upon the corporation at £300 house duty for their premises, used for the purposes of offices by the town clerk, borough surveyor, rate collector, &c. Some of the rooms are used as committee rooms, and there is a hall or council chamber. There is an internal communication to and from all parts of the building. It was contended that the premises were exempt, as the only part occupied as a residence by the hall keeper and his wife was under the annual value of £20. The commissioners confirmed.

2296. *Warehouse or Manufactory.*—Wholesale confectioners claimed exemption from the charge on them for one of two houses in their occupation. The house in question is under a separate and distinct roof from the one used as their dwelling house, but has an internal communication therewith. No person sleeps therein, and it is used solely as a warehouse or manufactory. The commissioners relieved.

2243. *Warerooms and Auction Rooms communicating with the House.*—Appellants charged on £200 at sixpence in the pound. They claimed relief in respect of certain auction rooms, as being distinct and separate from the dwelling house, used solely for lodging goods for sale. The rooms communicate by a passage,

covered with glass, with the dwelling house. The commissioners reduced the assessment to the premises actually occupied as a dwelling.

2244. *Workshops of a Coach Maker.*—Coach manufacturer charged on £255 at sixpence in the pound. He claimed to be relieved from a portion of that assessment in respect of the back premises of his house, described as workshops, which he contends are separate and distinct buildings, used solely as a manufactory. The roof of the dwelling rooms is quite separate from that of the back premises. The commissioners relieved.

2245. *Workshops, Show Rooms, &c.*—Appellant charged on £260 at sixpence in the pound. He claimed to be relieved from a portion thereof in respect of certain rooms, used as a show room, smith's shop, and foundry, which he contends are distinct and separate from the dwelling house, and used solely for lodging goods or carrying on his manufacture. The surveyor maintained that the show room is not used solely for lodging and manufacturing goods, as customers enter there to view and purchase goods, and that the rooms in question are not separate and distinct from the dwelling, as required by the exemption in Case 3, 48 Geo. III., cap. 55. The commissioners relieved.

2529. *Warehouse used solely for Trade.*—Appellant claimed exemption for the assessment on him for house duty in respect of premises used solely as a warehouse, no one residing therein. It appeared, however, although the appellant resided in a separate dwelling house, that the latter was not assessed, the rent being under £20; so as to entitle him to the exemption claimed under the 57 Geo. III., cap. 25, sec. 1. The commissioners confirmed.

DECISIONS.

Commissioners
wrong.Commissioners
right, but liable
to be charged for
the workshops.Commissioners
wrong. Show
rooms liable to be
charged with the
house; remain-
der of premises
not liable.Commissioners
right.
Case 2284.

CASES UNDER SCHEDULE (C.)

2575. *Dissenting Clergyman Assessed for a two-wheeled Carriage and Horse, charged for a Servant.*—Dissenting clergyman charged to the duty of 21s. for a servant. He was in assessment for a horse and gig, and kept no servant; but when he attended

DECISIONS. Commissioners right. Cases 2353 & 2515.	different places of worship he permitted any person that offered to look after his horse, for doing which he gave him a trifle. The commissioners relieved.
Commissioners right.	2414. <i>Colleges (Male Servants acting as Bed-makers).</i> —The bursar of Baliol College, Oxford, appealed against a charge upon the college for ten bed-makers, under Schedule (C.), No. I., who not merely discharged the offices which would be performed by women in such capacity, but also wait in the hall at dinner. Commissioners confirmed.
Commissioners right. Sched. C. Rule 6.	2353. <i>Farmer's Servant.</i> —Farmer, who kept a spring cart, which he and his family used for the purpose of going to and from market, and perhaps once or twice in the course of the year for pleasure, charged for a servant at 21s., also for the carriage 15s. and the horse 10s. 6d. The three farm horses which he kept were used indiscriminately to draw the cart, and were treated alike by the farm servants; he kept no servant, except the labourers employed on the farm. Commissioners confirmed for carriage and horse, and discharged servant.
Commissioners wrong. Sched. C. Rule 6.	2354. <i>Farmer's Servant.</i> —Party, who kept a horse and gig, charged for a servant, in respect of the services of one or other of the boys principally employed upon his farm, but who, whenever appellant has occasion to use his gig, harnesses the horse and puts it into the gig (although this is sometimes done by himself). Commissioners relieved.
Commissioners wrong. Sched. C. Rule 6. Case 2354.	2443. <i>Farmer's Servant acting as Groom.</i> —Farmer charged for the duty on a servant on account of his farm servant generally acting as groom when his horse and carriage were used, although the appellant occasionally harnessed the horse himself. Commissioners relieved.
Commissioners wrong. Sched. C. Rule 6.	2479. <i>Farmer's Servant.</i> —Farmer charged 10s. 6d. for a servant boy employed chiefly in farm work. But it was contended that he was chargeable, the farmer being in assessment for a horse and pony. Commissioners relieved.
Commissioners wrong. Sched. C. Rule 6.	2496. <i>Farmer Employing a Boy to Clean out his Stable.</i> —Farmer, who kept a riding and driving horse and a gig, charged for a servant at 10s. 6d.; he mostly attended to the horse and carriage himself, but a boy was employed to clean out the stable, and one or other of his farm labourers put in his horse for him. The commissioners relieved.

2515. *Farmer's Boy retained for Husbandry, Cleaning a Horse and Gig.*—Farmer charged for a servant at 10s. 6d. in respect of the occasional services of a boy, retained for husbandry, attending to the horse and carriage, for which he was in assessment. The commissioners relieved.

2574. *Farmer, who gained his living wholly by Husbandry, and who was Assessed for a two-wheeled Carriage (a light cart) and Horse, Charged for a Servant.*—He had four horses, all of which work on his farm, and he used them indiscriminately, with an old favourite which had been given him, in the light cart, and whichever horse he used therein, he, on such occasion, always attended to himself, and none of the servants did anything to it. All the horses were kept in one stable, which he admitted was always cleaned out by his servants. Commissioners relieved.

2445. *Gardener.*—Gentleman charged for a gardener whose garden contained about an acre and a half. He claimed exemption, as the persons he employed therein were weekly labourers, and that no one worked in the garden the whole or greater part of his time; but he admitted that it would require the aggregate labour of one man during the year. The commissioners confirmed.

2458. *Gardener.*—Appellant charged for a gardener. He claimed exemption on account of his not keeping any constant gardener, the labourers employed on the farm being also employed occasionally in the garden, and in cleaning and attending to the lawn and grounds about the mansion. Commissioners relieved.

2572. *Garden, Man Employed in, but not constantly, and to run Errands, &c.*—Clergyman charged to the duty of 21s. for a servant. He employed a man on the average three or four days a week in his garden, which was about three-quarters of an acre, and to clean knives and boots and shoes and run errands. The man was frequently employed elsewhere, and as the employment by the appellant in his garden was not constant, he considered himself not chargeable. The commissioners relieved.

2365. *Gardeners (Under).*—Nobleman charged for four under gardeners at 10s. 6d. each. The men were employed in the garden, assisting under the management of the head gardener, and were paid weekly wages, and frequently changed in the summer;

DECISIONS.

Commissioners
wrong.
Sched. C. Rule 2.

Commissioners
right.
Sched. C. Rule 6.
Cases 2353 & 2515.

Commissioners
right.
Sched. C. Rule 4.
Cases 611, 1052,
and 1321.

Commissioners
wrong.
Sched. C. Rule 4.

Commissioners
wrong.
Sched. C. Rule 4.
Cases 1322, 381,
523, and 701.

DECISIONS.

Commissioners
wrong.
Sched. C. Rule 4.

Commissioners
wrong.
Sched. C. Rule 4.

Commissioners
right.
Sched. C. Rules
2 and 4.

Commissioners
wrong.
Sched. C. Rule 4.
Cases 2365 and
2366.

Commissioners
right.
Sched. C. Rule 6.

Commissioners
wrong.
Sched. C. Rule 6.

Commissioners
wrong.
Schedule C.
Case 2400.

Commissioners
wrong.
Sched. C. Rule 2.

and it was contended, that as they were not skilled in gardening, or able to take the charge of the garden in the absence of the head gardener, they were not liable. Commissioners relieved.

2366. Similar. The commissioners relieved.

2401. *Gardeners (Under)*.—The Duke of Marlborough claimed to be relieved from the charge on him for nine under gardeners, contending that as the head gardener is bound by an agreement to keep the gardens at Blenheim in order, and hires the men, that he (the duke) was not the employer, although it was admitted that he had full power over all the persons employed in the garden. Commissioners confirmed.

2422. *Gardeners (Under)*.—Appellant, who had been assessed for one servant acting as groom and gardener, charged for an under gardener, in consequence of her, occasionally only, employing a day labourer, and sometimes another man (who had a garden and greenhouse of his own) to prune and nail her wall fruit trees. Commissioners confirmed.

2396. *Horsedeealer*.—Party who was in assessment for a two-wheeled carriage and horse, charged for a servant, in respect of the services of one of the men employed in his stables, who looked after the horse and gig. Commissioners confirmed.

2421. *Horsedeealer (Claim of Exemption by)*.—Party was assessed for a horse and two-wheeled carriage, charged for a servant who attended to them and also to the horses kept for sale. The party claimed exemption under the Eighth Case in Schedule (C.) 16 and 17 Vict., cap. 90. Commissioners relieved.

2545. *Huntsman to a Subscription Pack of Hounds*.—Appellants charged to the duty on a servant in respect of a man who acted as huntsman to a pack of harriers kept by subscription. The man, who wears a livery, is paid £45 a year for looking after the hounds, and out of that sum he has to keep them. The appellants contended that they were not liable, as the man ought to be looked upon as a contractor, and that the power of dismissal was no more than could be done to any contractor who failed to fulfil his contract. The commissioners relieved.

2513. *Inmate of a Workhouse*.—Master of a workhouse charged 10s. 6d. for a servant in respect of the services of one or other of the inmates of a workhouse who attended to the pony and gig for which he was in assessment. The commissioners relieved.

2605. *Labourer Employed as Coachman.*—Party charged for a servant in respect of a man who is a labourer in husbandry, but who was employed daily to drive a pony carriage. The commissioners relieved.

DECISIONS.
Commissioners
wrong.
Sched. C. Rule 6.

2426. *Livery Stable Keeper.*—Party charged for a servant in respect of the man who attended to a horse and a two-wheeled carriage not marked with his name, &c., which was sometimes used as a break, but also for other purposes. Commissioners relieved.

Commissioners
wrong.
Sched. C. Rule 6.

2399. *Mine Agent Charged for Servant in respect of services of one of the Miners.*—Party being agent of a mine, and assessed for a gig and horse, which he looked after himself, charged in respect of the service of one of the miners, who on occasions of his visits to the mine, takes care of the horse and harnesses it when he goes away. The commissioners relieved.

Commissioners
wrong.

2400. *Ostler Charged as a Servant.*—Licensed victualler charged for a servant in respect of a man who cleaned his horse and gig, and also his shoes; he paid him no wages, but allowed him to act as ostler, and get what he could from his customers. Commissioners confirmed.

Commissioners
right.
Sched. C. Rule 2.

2541. *Ostler Employed as "Boots" at an Inn.*—Innkeeper charged 21s. for a servant. He stated that he kept no servant in the capacity of waiter or boots, but that the boots and shoes of his customers are cleaned by his ostler, who is paid for such services by the parties themselves, and he, personally, never employed the man in any domestic duties. The commissioners relieved.

Commissioners
wrong.
Schedule C.

2398. *Owner of Brougham Charged for Servant of Livery Stable Keeper of whom Horse is Hired.*—Appellant, who was the owner of a brougham, which was kept in her own coach house, charged for a servant in respect of the service of one of the servants of a livery stable keeper, who is employed by his master to drive the horse which the appellant hires of him whenever she goes out (she having no horse or servant of her own). The commissioners relieved.

Commissioners
right.
Sched. C. Rule 2.

2420. *Owner of two-wheeled Carriage Charged for Servant belonging to another person.*—Solicitor, who resided with his mother, who kept an hotel, charged for a servant in respect of the services of one or other of his mother's assessed servants, who attends gratuitously to his horse and two-wheeled carriage. Commissioners confirmed.

Commissioners
wrong.
Sched. C. Rule 2.

DECISIONS.

Commissioners
right.
Sched. C. Rule 2.
Cases 914, 957,
and 1029.

2444. *Person Employing the Assessed Servant of Another.*—Appellant charged for a servant in respect of a man whom he employed to clean boots, shoes, knives, &c., but who is the servant of a neighbour who is assessed for him. The commissioners relieved.

Commissioners
right.

2485. *Police Constable.*—Superintendent of police charged for a servant in respect of the services of a police constable who occasionally cleaned the horse and two-wheeled carriage used by the appellant in conveying prisoners to gaol. Commissioners relieved.

Commissioners
wrong.
Schedule C.

2494. *Police Constable Employed as a Groom, &c.*—Superintendent of the county police, who is assessed for a two-wheeled carriage and horse, charged for a servant at 21s. in respect of the services of one of the policemen employed to groom his horse, put it in and take it out of his carriage, and perform any other service required when not on duty. The commissioners relieved.

Commissioners
wrong.
Sched. C. Rule 2.

2514. *Police Constable Charged as a Servant.*—Superintendent of police charged 21s. for a servant in respect of the services of one of the members of the police force, who attended to the carriage and horse for which he was assessed, but which articles belong to the county constabulary force. The commissioners relieved.

Commissioners
wrong.
Sched. C. Rule 2.

2542. *Police Constable Employed as a Groom.*—Superintendent of the county police charged to the duty for a servant in respect of the services of a police constable who acted in the capacity of groom when not on duty, and looked after the horse and two-wheeled carriage for which the superintendent was assessed. The commissioners relieved.

Commissioners
right.
Sched. C. Rule 2.
Cases 2494, 2514,
and 2544.

2606. *Police Constable Employed as a Groom.*—Superintendent of police, who was assessed for a two-wheeled carriage and horse, charged for a servant in respect of the gratuitous services of one or other of the policemen who looked after his carriage and horse. The commissioners relieved.

Commissioners
wrong.
Sched. C. Rule 1.
Cases 595 & 2238.

2448. *Post Office Contractor (Servants Employed about the Horses and Carriages of).*—Post office contractor charged for the servants employed in attending to the carriages and horses used under his contract with the post office in the conveyance of letters to and from the General Post Office, and not otherwise. Commissioners relieved.

	DECISIONS.
2608. <i>Riding Master Employing Men to groom Horses, &c., used for Private Purposes.</i> —Riding master charged for a servant, in respect of the services of one of his stable men, who was employed to clean his two-wheeled carriage and horses, which it was contended were used for private purposes, so as not to be exempt from the assessed taxes under his excise license. The commissioners relieved.	Commissioners wrong. Sched. C. Rule 6. Cases 2407, 2408, and 2409.
2609. Similar to Case 2608.—The commissioners relieved.	Commissioners wrong.
2610. Similar to Case 2608.—The commissioners relieved.	Commissioners wrong.
2478. <i>Servant not kept.</i> —Auctioneer charged for a male servant at 21s. He kept no servant; and the charge was objected to, as the horses for which the party is in assessment were looked after by his son and his wife. The commissioners relieved.	Commissioners right. Sched. C. Rule 2. Case 2399.
2477. <i>Servant under 18 years of age when hired.</i> —Appellant charged to the duty of 21s. for a servant, for the year 1857-8, which he claimed to have reduced to 10s. 6d., on the ground that the servant was not 18 years of age when hired; but it was admitted that before the 5th of April, 1857, he attained that age, and continued in the appellant's service until May following. Commissioners reduced the charge to 10s. 6d.	Commissioners wrong. Sched. C. Rule 2.
2616. <i>Servant Employed to clean a Pony and Carriage.</i> —Appellant charged for a servant, in respect of the man who looks after his carriage and pony, which were used for pleasure as well as for business. The commissioners relieved.	Commissioners wrong. Sched. C. Rule 6.
2619. <i>Servant to look after a Van used for Trade.</i> —Tradesman charged for a servant, in respect of the man who was employed to look after his horse and four-wheeled van, which carriage, although alleged to be used solely for the conveyance of goods in business, was (the surveyor contended) from its construction liable. The commissioners confirmed.	Commissioners wrong.
2620. Similar. The commissioners relieved.	Commissioners right.
2621. Similar. The commissioners relieved.	Sched. C. Rule 6. Commissioners right.
2607. <i>Shop Boy Employed to Clean Boots and Shoes, &c.</i> —Stationer, who had no horse or carriage, appealed against a charge of 10s. 6d. for a servant in respect of a boy engaged to clean knives and forks, boots, &c., and to act as servant boy of the shop; he neither boarded or lodged in the house. The commissioners relieved.	Sched. C. Rule 6. Commissioners right.

DECISIONS.	<p>2497. <i>Servant Charged to a Person who used a Carriage and Horse which were Hired, but not by the Year.</i>—Surgeon charged for a servant at 21s., on the ground of his liability for a horse and four-wheeled carriage, for which he disputed his liability, as they were hired, but not by the year, nor for any definite period. The surveyor contended that as the articles were used six, and occasionally seven, days in the week, that the same must be considered as hired by the year, and the appellant thereby rendered chargeable. The commissioners relieved.</p>
Commissioners right.	
Commissioners right.	<p>2576. <i>Tradesman ; General Employment of a Boy by.</i>—Tailor charged to the duty of 10s. 6d. for a servant, in respect of a boy whom he paid 2s. 6d. a week, who was employed to open and brush out the shop, run errands, clean knives, &c., and the boots and shoes of the family. The commissioners confirmed.</p>
Commissioners wrong. Sched. C. Rule 1.	<p>2376. <i>Trainer ; Servant Employed by, to look after his Race Horses.</i>—Trainer of race horses charged for two servants, for whom he claimed exemption under the Ninth Rule of Exemptions, Schedule (C.), 16 and 17 Vict., cap. 90 ; but the surveyor contended, that as the servants in question were kept to look after the trainer's own race horses, the exemption did not apply. The commissioners relieved.</p>
Commissioners right. Sched. C. Rule 3.	<p>2375. <i>Waiter.</i>—Licensed victuallers charged for a waiter in respect of the services of a person employed at one of their retail houses of business to serve customers with wines and spirits. The commissioners confirmed the charge with reference to the third Rule, 16 and 17 Vict., cap. 90., Schedule (C.)</p>
Commissioners wrong. Sched. C. Rules 1 and 3.	<p>2397. <i>Waiter.</i>—Licensed victualler (who employed only one male person) charged for a waiter, who was stated to be employed generally to wait on guests in the tap room and parlour, and also to do household work ; he contended that he was not liable, as his employment was principally in carrying out and delivering beer to his customers. Commissioners relieved.</p>
Commissioners wrong. Sched. C. Rule 3.	<p>2419. <i>Waiter employed only part of the year.</i>—Innkeeper claimed relief in respect of one of the servants, charged on her as a waiter. The man is employed for four or five months during the visitor's season, but is not employed during the remainder of the year, and she contends that he comes within the exemption for occasional waiters under Rule III., Schedule (C.), 16 and 17 Vict., cap. 90. The commissioners confirmed.</p>

2573. *Waiter occasionally employed by a Tavern Keeper.*—Appellant charged for a waiter. He keeps a tavern adjoining a theatre, and at certain periods of the year employs a waiter (not always the same person) to wait on his guests in the evening. The commissioners relieved.

DECISIONS.

Commissioners
right; only oc-
casionaly em-
ployed.
Sched. C. Rule 3.

CASES UNDER SCHEDULE (D.)

CARRIAGES WITH FOUR WHEELS.

2618. *Baker.*—Claimed exemption for a two-wheeled carriage, used solely in his trade and never for pleasure, on springs, with a seat and back to it and splash board. The commissioners confirmed.

Commissioners
wrong.
Schedule D.
Case 2378.

2581. *Builder's Cart on Springs used solely in Trade.*—Builder claimed exemption for a two-wheeled carriage used for the purposes of trade, and occasionally for taking himself and family to church. The carriage is marked with his name on the rail at the back, and is constructed to carry four, two in front and two behind, and it has a splash board, lamps, &c. The commissioners relieved.

Commissioners
wrong.
Schedule D.

2617. *Builder.*—Builder claimed exemption for a light spring cart with a moveable seat, marked with his name, &c., and never used but in his trade, although occasionally without any load whatever. The commissioners relieved.

Commissioners
right.
Schedule D.

2480. *Carriage Builder Charged for Carriages Let out as Hackney Carriages, for which he had Omitted to Claim Exemption.* Carriage builder charged for forty four-wheeled carriages and ten two-wheeled carriages, for which he had omitted to claim exemption in accordance with the law. He contended that he was not liable, as the carriages were built expressly for, and used only as, hackney carriages, and as such exempt under the Exemption No. II. of the Act 16 and 17 Vict., cap. 90. And he asserted that with the exception of one four-wheeled carriage, they were all let

DECISIONS.

Commissioners
wrong. Liable to
whole, as exemp-
tion was not duly
claimed.

to persons taking out licenses from the excise to use them as hackney carriages. The commissioners confirmed one four-wheel for private use at 40s., and all the others at half duty.

Commissioners
right.
Sched. D. Rule 1.

2402. *Coach Maker using his Carriages kept for Sale for Private Convenience.*—Coach maker charged for a second four-wheeled carriage. He had retained one for private use, but admitted that as he had several carriages for sale that he did not restrict himself entirely to the use of the same carriage. The commissioners confirmed.

Commissioners
right.
Schedule D.

2497. *Hired Carriage used continually but not Hired by the year.*—Surgeon charged for a four-wheeled carriage, which he admitted using six and sometimes seven times a week, which was hired, but not by the year, nor for any definite period. The commissioners relieved.

Commissioners
right.
Schedule D.
Cases 2582, 2584,
2326, 2235, and
3156.

2622. *Hawker (Licensed).*—Licensed hawker claimed exemption for a large square four-wheeled van, on springs, used solely in conveying his goods, constructed with a door to admit the goods, and a seat outside for the driver, marked with his name and address. The commissioners relieved.

Commissioners
right as regards
the four-wheel,
but wrong as re-
gards the two-
wheel.
Schedule D.

2580. *Horsebreaker Charged for two Carriages; one with four wheels drawn by two horses, and one with two wheels drawn by one horse.*—Both are used solely for breaking-in horses, and each was constructed without a body, with one seat only in front for driving, which will hold two persons, behind which was painted his name, &c. The commissioners relieved for the four-wheel carriage, but confirmed the charge for the one with two wheels.

Commissioners
wrong.
Schedule D.

2407. *Innkeeper using one of his Carriages kept for Private Convenience.*—Innkeeper, who had taken out a license for carriages and horses for hire, charged for a carriage and horse, which he admitted he occasionally used for taking a drive with his family, &c.; but he contended that he was exempt from the assessed taxes under his license. The commissioners relieved.

Commissioners
wrong.
Schedule D.
Cases 2355, 2407,
and 2408.

2518. *Innkeeper using for Private Purposes one of his Carriages Licensed to be Let for Hire.*—Innkeeper charged to the duty of £3. 10s. for a carriage drawn by two horses in respect of one of the carriages (which he was licensed to let for hire) which had been used on several occasions by his wife for private purposes. The commissioners relieved.

2419. *Innkeeper's Licensed Carriages used for Breaking-in Young Horses.*—Innkeeper claimed to be relieved from the charge on her for two four-wheeled carriages, kept exclusively for the purpose of being let for hire with horses, and which are included in the number for which she is licensed. The charge was made on account of the carriage having been used a few times to break in some young horses she had reared. The commissioners confirmed.

DECISIONS.

2547. *Licensed Hawker Claiming Exemption for a Covered Van on springs, with cushioned seats, &c.*—Dealer in cigars, who was a licensed hawker, claimed exemption for a four-wheeled carriage at £2 in respect of a van used solely for the purposes of his business. The carriage is marked with his name, &c., but is on springs, and has a cushioned seat for two persons in front, with splash board and apron. The surveyor contended that the carriage by its construction was chargeable under the First Rule of Schedule (D.), and although used exclusively for trade was not taken by the Exemption No. V. out of such First Rule. The appellant was charged also for the duty on a servant. The commissioners confirmed.

Commissioners
wrong.
Schedule D.

2482. *Manufacturer.*—Claimed exemption from the charge on him at £2 for a four-wheeled carriage, contending that it was a van used only in the course of his trade, and never for pleasure. The surveyor maintained that the carriage, from its construction, was evidently intended for the conveyance of persons rather than of goods, and was therefore liable. The commissioners confirmed.

Commissioners
right.
Sched. D. Rule 1.

2355. *Postmaster using his Licensed Carriages for Private Purposes.*—Licensed postmaster claimed to be relieved from the charge on him for a four-wheeled carriage at £2, and a two-wheeled carriage at 15s., on the ground that the carriages in question were included in the number licensed to him under the 16 and 17 Vict., cap. 88; but it was contended that as the said carriages were frequently used by him for his own private purposes and the accommodation of his family, they were not entitled to exemption "as being *bond fide* and solely kept for hire," as required by the 16 and 17 Vict., cap. 90. The commissioners confirmed.

Commissioners
right.
Schedule D.
Case 2425.Commissioners
right.
Schedule D.

DECISIONS.

Commissioners
right.
Schedule D.

2609. *Riding Master using a four-wheeled Chaise for Private Purposes.*—Riding master claimed exemption, under his excise licence, for a four-wheeled chaise, used by him for private purposes, in driving his family out, &c. The commissioners confirmed.

Commissioners
right.
Schedule D.
Cases 1864, and
1924.

2481. *Railway Company.*—The Bristol and Exeter Railway Company charged £7 in respect of two four-wheeled carriages, used with horses upon a branch of their line. The surveyor contended that the carriages were chargeable, there being no exemption under the 16 and 17 Vict., cap. 90, applicable to railway carriages drawn by horses. The commissioners confirmed.

Commissioners
wrong.
Schedule D.

2584. *Town Traveller.*—Exemption claimed by, for two four-wheeled carriages for conveying and delivering goods in trade. Appellants' charged for two four-wheeled carriages, each drawn by one horse, built for their town travellers for the purpose of conveying and delivering goods in their trade as pin and needle makers. The carriages are on springs, with a covered body, in which the goods are deposited; with an open seat in the front for the driver and one other of their servants to accompany him. Marked with name and abode. Never used for pleasure or personal convenience. Appellants' contended that such carriages used for trade are exempt, under exemption No. 5, Schedule (D.), 16 and 17 Vict., cap. 90. The commissioners relieved.

Commissioners
wrong.
Schedule D.
Cases 2326 and
2238.

2483. *Van for Conveying Race Horses.*—Public race horses' trainer claimed exemption from a charge for two four-wheeled carriages or vans at £3. 10s. each, used exclusively in conveying race horses trained by him. His name, &c., were painted on each van, and he maintained the same were not liable with reference to the Act 16 and 17 Vict., cap. 90, Schedule (D.), Exemptions No. 5. The commissioners confirmed.

Commissioners
wrong.
Schedule D.

2619. *Van.*—Appellant claimed exemption for a four-wheeled van, used solely for the conveyance of goods in his business, and never for any other purpose. The surveyor contended that, as from its construction it was such as is usually denominated a break, it did not come within the exemption. The commissioners confirmed.

2620. *Van.*—Shoemakers claimed exemption for a four-wheeled van, constructed and used for delivering goods in their trade, built on springs, with a covered body, and an open seat in

front padded and cushioned, marked with the name and address, and the words common stage cart, and never used for pleasure. The commissioners relieved.

2546. *Wine and Spirit Merchant*.—Claimed exemption for a two-wheeled carriage, alleged to be used solely in trade, and in attending markets and other places with sample bottles to solicit orders. The carriage (known as an "Oxford cart") had lamps and cushioned seats, and was so constructed that the back part could be let down at pleasure. The appellant was charged also for a servant and a horse (E). The commissioners discharged the servant and carriage.

DECISIONS.
Commissioners
right.
Schedule D.

Commissioners
wrong.
Cases 2357, 2425,
and 2432.

CARRIAGES WITH TWO WHEELS.

2478. *Auctioneer*.—Charged for a two-wheeled carriage, admitted to have been once used by his daughter. The commissioners relieved.

Commissioners
wrong.
Schedule D.
Cases 1324, 1325,
and 1622.

2611. *Carrier*.—Appellant claimed to be relieved from a charge on him for the year 1861-2, for carrier's cart at £1. 6s. 8d., used occasionally for carrying passengers, on the ground of his having taken out an excise license to let the carriage for hire in April, 1861. The surveyor contended that the license would not entitle the party to exemption until the year commencing 5th of April, 1862. The commissioners relieved.

Commissioners
wrong.
Schedule D.

2499. *Civil Engineer*.—Claimed exemption for a light cart on springs, used for going to market and to the railway station, marked with his name, &c., and the word "Farmer," he occupying a few acres of grass and some arable land with his house. The commissioners relieved.

Commissioners
wrong.
Schedule D.
Cases 2453 and
2355.

2500. *Claim of Exemption for a two-wheeled Carriage*.—Farmer claimed exemption for a two-wheeled carriage, the same being a spring cart, and a horse used solely for husbandry and in going to market, on which occasion his wife sometimes went with him to sell butter and eggs, &c. The commissioners relieved.

Commissioners
right.
Schedule D.
Case 2358.

2516. *Claim of Exemption for a Break*.—Horsebreaker claimed to be relieved from the charge on him at 15s. for a two-wheeled carriage, on the ground of his using the same as a break for

DECISIONS.	<p>breaking in horses, and never for any private purposes, except to take orders. The surveyor contended that the party was liable, as the construction of the carriage was not such as to bring it within the exemption of Schedule (D.), No. 5, 16 and 17 Vict., cap. 90. The commissioners relieved.</p>
Commissioners wrong. Schedule D.	<p>2578. <i>Claim of Exemption for a two-wheeled Carriage used solely as a break, by a Horsebreaker.</i>—Horsebreaker claimed exemption for a two-wheeled carriage, used solely as a “break,” and for no other purpose whatever. The commissioners relieved.</p>
Commissioners right. Schedule D. Cases 2311 and 1330.	<p>2579. <i>Claim of Exemption for a two-wheeled Carriage, by a Horsedealer, used solely for trying Horses and showing them to his Customers.</i>—Horsedealer charged for a two-wheeled carriage, never used for any purpose of pleasure, but solely in his trade or business to try horses and show them to his customers, marked with his name and address. He was assessed and paid duty for a four-wheeled carriage. The commissioners relieved.</p>
Commissioners right. Schedule D. Cases 2428 and 2516.	<p>2550. <i>Claim of Exemption for a light Cart on Springs, used in Trade.</i>—Harness maker claimed exemption for a light cart, on springs, marked with his name, &c., used principally to carry him about after jobs and to take home work. The surveyor contended that it was not strictly speaking a “waggon, van, cart, or other such carriage,” so as to bring it within the exemption. The commissioners relieved.</p>
Commissioners wrong. Schedule D.	<p>2405. <i>Constable's Cart, used for taking Prisoners to Gaol.</i>—Superintendent constable, who was also an inspector of weights and measures, claimed exemption for a light cart, used solely in the discharge of his duties, and in taking prisoners into custody or to gaol. The commissioners relieved.</p>
Commissioners wrong. Schedule D.	<p>2360. <i>Covered two-wheeled Carriage, used solely for going to Church.</i>—Yeoman claimed to be relieved from the charge on him for a two-wheeled carriage, which was covered and constructed to carry four persons, marked with his name, &c., but which was never used for any other purpose than conveying his wife to a place of worship. The commissioners relieved.</p>
Commissioners wrong. Schedule D.	<p>2378. <i>Draper, who was also an Itinerant Preacher.</i>—Party charged for a carriage resembling a gig, used in his business, and also in going to different places of divine worship to preach. The commissioners relieved.</p>
Commissioners wrong. Schedule D.	

2357. *Dog Cart used by a Shoemaker in his Trade*.—Appellant claimed to be relieved from the charge for a second two-wheeled carriage, viz., a dog cart, drawn by a pony under 12 hands. He states that he did not object to pay for one carriage, but considered himself entitled to exemption for the second, the same being used solely in his trade as a shoemaker. The surveyor contended that the carriage was liable, as it was not of such a denomination as to entitle it to exemption under Schedule (D.), 16 and 17 Vict., cap. 90. The commissioners relieved.

DECISIONS.

Commissioners
wrong.
Schedule D.

2446. *Drillman*.—Claimed exemption for a spring cart, charged at 15s., and a horse at 21s., used only in his business, but he admitted that his wife had ridden in it to a neighbouring town for shop goods. The commissioners relieved.

Commissioners
wrong.
Schedule D.
Case 2358.

2358. *Farmer's Spring Cart*.—Farmer charged to the duty of 15s. for a spring cart, alleged to be kept solely for the affairs of husbandry; but the surveyor contended he was liable for it, as the appellant admitted having on one occasion, when going to Reading on business, brought his wife to the railway station, which deprived the carriage of the exemption granted in favour of those kept solely for the affairs of husbandry, &c. The commissioners relieved.

Commissioners
wrong.
Schedule D.

2612. *Farmer*.—Farmer claimed exemption for a two-wheeled carriage, used solely in his business, never for pleasure, on springs, and with a seat, but no dash board. The claim was opposed on the ground that the construction of the carriage did not come within the exemption. The commissioners confirmed.

Commissioners
wrong.
Schedule D.

2613. *Farmer's Carriage built like a Dog Cart*.—Similar claim by a farmer, but the carriage was constructed like a dog cart to carry four persons back to back. The commissioners confirmed.

Commissioners
right.
Schedule D.

2614. *Farmer's Light Cart on Springs*.—Similar claim of exemption for a light cart on springs, used on the farm, and for going to market, &c. The commissioners confirmed.

Commissioners
wrong.
Schedule D.

2359. *Farmer's Market Cart*.—Farmer charged for a two-wheeled carriage in respect of a market cart on springs, marked with his name and abode. The cart was used for taking farming produce to market, and occasionally his wife and daughter accompanied him with butter, poultry, eggs, &c., for sale, and he sometimes took up a neighbour gratuitously in going to or returning from market, but never used it for pleasure. The commissioners relieved.

Commissioners
right.
Schedule D.

DECISIONS.

Commissioners
wrong.
Schedule D.

2382. *Farmer's Market Cart*.—Farmer charged for a two-wheeled carriage, used for conveying himself and family to market, and for other purposes connected with business, and also for the purpose of breaking a young horse. The commissioners relieved.

Commissioners
right.
Schedule D.

2404. *Farmer's Cart used for attending Funerals*.—Farmer claimed exemption for a light cart on springs, used for husbandry only, marked with his name, &c., but which had been used on two occasions in the year to attend funerals. The commissioners relieved.

Commissioners
wrong.
Schedule D.

2409. *Farmer, who also acted as Relieving Officer*.—Party claimed exemption for an old gig, used exclusively in the performance of his duties of relieving officer. The commissioners relieved.

Commissioners
wrong.
Schedule D.

2423. *Farmer*.—Claimed exemption for a two-wheeled carriage, not used for business, but solely for conveying his family to a place of divine worship, and never upon any other occasion. The commissioners relieved.

Commissioners
wrong.
Sched. D, Rule 5.

2583. *Farmer using a Light Spring Cart solely to convey himself to a Place of Worship*.—Farmer charged for a two-wheeled carriage in respect of a light spring cart, which he used solely for the purpose of conveying himself to a place of worship, and for no other purpose whatever, either of trade or husbandry. The commissioners relieved.

Commissioners
wrong.
Schedule D.
Case 2357.

2425. *Farmer*.—Claimed exemption for a two-wheeled carriage, marked with his name, &c., and kept for the affairs of husbandry. The surveyor considered the carriage chargeable, because it was constructed as a dog cart, and apparently more for the conveyance of persons than farm produce. The commissioners relieved.

Commissioners
wrong.
Schedule D.
Case 2550.

2615. *Farmer*.—Similar claim for a light cart on springs, marked with the name, &c., used by appellant or his wife and family in going to fairs and markets, usually taking with them their farm produce. The commissioners confirmed.

Commissioners
right.
Schedule D.

2484. *Furniture Broker*.—Claimed relief from a charge for a two-wheeled carriage, marked with his name and address and occupation, but used for going from his place of business to his private residence. The commissioners confirmed.

2501. *Gig and Pony kept for a very short time, and used only with a view to Sale*.—Baker charged for a pony 10s. 6d., and a gig

10s., he was also assessed for a horse and gig, but he admitted that the pony and gig were in his possession for about three weeks in the previous year, and that he had used them occasionally for the purpose of endeavouring to dispose of them. The commissioners relieved.

2582. *Hawker (Licensed)*.—Claimed exemption for a two-wheeled carriage, used solely for the purposes of his trade as a travelling draper, in conveying his goods from place to place, marked with his name, &c. The surveyor contended that the carriage from its construction was liable, as it had springs, a splash board, leather apron, and cushions, &c. The commissioners relieved.

2408. *Innkeeper and Postmaster*.—Who had taken out a license to let horses and carriages for hire, charged for a two-wheeled carriage at 15s. He admitted that he had during the year occasionally taken a horse and carriage for his own use, but contended that he was exempt from the assessed taxes under his license. The commissioners confirmed.

2447. *Letter Carrier*.—Claimed exemption for a two-wheeled carriage and pony, used solely for the purpose of conveying the letter bags. The commissioners relieved.

2426. *Livery Stable Keeper*.—Claimed exemption for a two-wheeled carriage, used in his business as a break, and sometimes let for hire, his name and address not being painted thereon. The commissioners relieved.

2549. *Old Gig used by a Farmer in conveying Milk*.—Farmer claimed exemption for a two-wheeled carriage, for the year 1859-60, in respect of an old gig, used for conveying milk, and never used for pleasure, marked with his name, &c. In December, 1858, he caused the body of the gig to be removed, and substituted boards in the shape of a cart instead. The surveyor contended that as the appellant was assessed for the carriage in the previous year, and it remained a gig up to December, 1858, it was from its construction liable. The commissioners relieved.

2465. *Police-officer*.—Claimed exemption for a two-wheeled cart without springs, used by him in conveying prisoners to gaol, and in carrying the standard weights and measures, and also for carrying manure for about four acres of land which he rents. The

DECISIONS.

Commissioners
wrong.
Schedule G.

Commissioners
wrong.
Schedule D.
Cases 2357 and
2425.

Commissioners
right.
Schedule D.

Commissioners
wrong.
Schedule D.

Commissioners
wrong.
Schedule D.

Commissioners
wrong.
Schedule D.
Cases 2357 and
2425.

DECISIONS.

Commissioners
wrong.
Schedule D.
Case 2405.

surveyor contended that as the cart was not kept and used solely in the affairs of trade or husbandry, and as the appellant was paid for the hire of the cart when used for conveying prisoners to gaol, it was not exempt. The commissioners relieved.

Commissioners
wrong.
Schedule D.

2485. *Police-officer*.—Superintendent of police charged for a two-wheeled carriage, the same being a spring cart, the property of, and supplied by the county, and used by him solely in discharge of his duty as a constable to take prisoners to gaol and other duties. The commissioners relieved.

Commissioners
wrong.
Schedule D.
Case 2355.

2498. *Postmaster using one of his Licensed Carriages for Private Purposes*.—Licensed postmaster charged for a two-wheeled carriage and horse, which were included in the number licensed, but which were occasionally used for his own private purposes. The commissioners relieved.

Commissioners
wrong.
Schedule D.
Cases 595 & 2238.

2448. *Post-office Contractor*.—Charged for fifteen carriages with two-wheels, used in the conveyance of letters to and from the General Post Office and not otherwise, and claimed exemption under the 16 and 17 Vict., cap. 90, Exemption No. 5, by reason of the carriages being used only in the course of trade. The commissioners relieved.

Commissioners
wrong.
Schedule D.

2415. *Poultry Dealer*.—Charged for a two-wheeled carriage, used solely for trade; but he admitted that he had on one or two occasions given a ride to persons from whom he had received refreshment or money. The commissioners relieved.

Commissioners
wrong.
Schedule D.
Cases 2407, 2408,
and 2498.

2608. *Riding Master using a Gig in driving about for orders in his Business*.—Riding master who had taken out an excise license to let several carriages, &c., for hire, claimed exemption for a gig, marked with his name and address on a board behind, which was removed when the carriage was let for hire. He contended that the carriage, which was used by him entirely in driving about for orders, was exempt. The surveyor maintained that it was not from its construction as a gig, &c., exempt from the assessed taxes. The commissioners relieved.

Commissioners
wrong.
Schedule D.

2517. *Schoolmaster (Carriage used by a)*.—Schoolmaster appealed against an assessment on him at 10s. 6d., for a pony not exceeding 13 hands, which was used in a small cart on springs, in going to a market town to bring home provisions, &c. The commissioners discharged the assessment for the carriage, and reduced the pony to 5s. 3d.

2486. *Trade, Carriage not used solely for.*—Appellant claimed exemption for a carriage kept for the purposes of trade, but used occasionally for the conveyance of his family. The commissioners confirmed.

DECISIONS.
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Commissioners
right.
Schedule D.

2379. *Tradesman.*—Charged for a two-wheeled carriage, used in his business, and marked with his name, &c. He admitted riding in it without goods to the railway station, and occasionally giving his child a ride. The commissioners relieved.

Commissioners
right.
Schedule D.

PONY CARRIAGES.

2383. *Pony Carriage, with two wheels, drawn by two Ponies.*—Party charged to the duty of £2 for a two-wheeled pony carriage, which was occasionally drawn by two ponies not exceeding 13 hands. He contended that as it would only have been chargeable at 10s. if drawn by one pony, it was fair to infer, in the absence of special mention of any impost upon such description of carriages when drawn by two ponies, that that sum should be but doubled, and that the assessment should be at £1. The commissioners relieved.

Commissioners
wrong.
Schedule D.

2403. *Pony Carriage with two wheels.*—Appellant charged to the duty of £2 for a carriage on two wheels, drawn by two ponies not exceeding thirteen hands. It was contended that as the wheels of the carriage were of greater diameter than thirty inches, that although the ponies did not exceed thirteen hands, the carriage was chargeable to the duty of £2 as if drawn by two or more horses or mules. The commissioners confirmed.

Commissioners
right.
Schedule D.

2616. *Pony Cart.*—Farmer claimed exemption for a pony cart charged at 10s., stated to be used for business but in which he admitted having on several occasions taken his children. The commissioners relieved.

Commissioners
wrong.
Schedule D.

2427. *Tradesman.*—Who was a plumber and glazier, and also an assessor and collector of taxes, claimed exemption for a two-wheeled carriage used in his business, and also to attend the meeting of the commissioners, and also the receipts. The commissioners relieved.

Commissioners
wrong.
Schedule D.

DECISIONS.

Commissioners
right.
Schedule D.

2428. *Tradesman*.—Blacksmith claimed exemption for a light spring cart, used for trade, but also to drive to church. The surveyor opposed the claim, because the appellant, when driving to or from church, sometimes visited a friend. The commissioners relieved.

Commissioners
wrong.
Schedule D.

2428. *Veterinary Surgeon*.—Claimed exemption for a gig, used in his business, and also as a break for breaking-in young horses. The commissioners relieved.

Commissioners
wrong.
Schedule D.

2449. *Veterinary Surgeon*.—Claimed exemption for a two-wheeled carriage, used solely in his trade, with the exception of his having occasionally taken up his wife and children for a ride when going to or returning from any place of business. The surveyor contended that as the carriage was, in its construction, as much adapted for the comfort of a person as a gig would be, that it was liable. The commissioners relieved.

Commissioners
wrong.
Schedule D.

2577. *Veterinary Surgeon*.—Claimed to be relieved from the charge on him for a two-wheeled carriage called a "sulky," which is constructed to hold only one person, and in the body of which is a place to carry medicines and other articles used in his business. The commissioners relieved.

Commissioners
wrong.
Schedule D.

2381. *Yeoman*.—Claimed exemption for a two-wheeled carriage on metal springs, marked with his name, &c., used in the affairs of husbandry, but on two occasions to convey his wife once to and once from a railway. The commissioners relieved.

CASES UNDER SCHEDULE (E.)

2552. *Bailiff to a Nobleman*.—Nobleman claimed to have the assessment on him for four bailiff's horses at £1. 1s. each reduced to the lower rate of 10s. 6d. for each. He occupied land to a considerable extent, consisting of several farms at wide distances from each other, and required the services of five bailiffs. He had returned five horses used by bailiffs, and the surveyor had assessed

him for one of them at 10s. 6d., and for the others at £1. 1s., contending that the Act restricted the reduced rate of charge to one horse used by a bailiff on any farm or farms. The commissioners relieved.

2617. *Builder*.—Charged to the duty of £1. 1s. for a horse used in a light spring cart, kept entirely for his trade, but frequently used without any load. The commissioners reduced the charge to 10s. 6d.

2624. *Butcher who farmed land charged to the Duty of £1. 1s. for his Riding Horse*.—Appellant, who was a butcher, claimed to have the assessment on him for a riding horse at £1. 1s. reduced to 10s. 6d., on account of his occupying land which he farmed. The surveyor contended that as the party did not get his livelihood principally by farming, he was chargeable to the higher duty. The commissioners reduced the charge to 10s. 6d.

2499. *Civil Engineer*.—Claimed exemption for a horse driven by his servant in a light cart on springs to market, but principally used to draw water from a well for the service of the house. He occupied a few acres of land with his house, and had the cart inscribed with his name and the word "farmer." The commissioners relieved.

2450. *Clergyman who kept a Riding Horse and a Pony*.—Claimed to pay duty at 10s. 6d. only for the horse under Rule 2, Schedule (E.), 16 and 17 Viet., cap. 90. The surveyor contended that the lower duty applied to cases where one horse only was kept, and that the pony must be considered as a second horse. The commissioners relieved.

2406. *Constable—Claim of Exemption*.—Superintendent constable claimed to be relieved from the charge for a horse, at the duty of £1. 1s., used in a gig solely in the performance of his official duties. The commissioners relieved.

2384. *Farmer*.—Charged for a riding horse at £1. 1s. which he claimed to have reduced to 10s. 6d., on the ground of his obtaining his livelihood by husbandry. He occupies his own estate, which is assessed to the property tax at £450, and in addition to the riding horse he kept two ponies for drawing a carriage, for which ponies and carriage he is assessed. Commissioners reduced to 10s. 6d.

DECISIONS.

Commissioners
right
Sched. E, Rule 3.

Commissioners
right.
Schedule E.

Commissioners
wrong.
Schedules E. & F.
Rule 1.

Commissioners
wrong.
Schedule E.
Cases 2453 & 2385.

Commissioners
wrong.
Sched. E, Rule 2.
Cases 1142 & 1233.

Commissioners
wrong.
Schedules E. & F.

Commissioners
right.
Sched. E, No. 1.

DECISIONS.

2452. *Farmer charged £1. 1s. for his Husbandry Horse used for riding.*—Farmer who had been charged at £1. 1s. claimed to pay duty at 10s. 6d. only for one of his husbandry horses used for riding, under the 16 & 17 Vict., cap. 90, Rule 1; but the surveyor considered him liable to the duty of £1. 1s., as he was the owner of land of the value of £35 per annum, and had an annual income from other sources of £80. He occupied his own land, and also farmed £30 as tenant to rack-rent, and made his livelihood principally by farming. The commissioners reduced the charge to 10s. 6d.

Commissioners
right.
Sched. E. Rule 1.

2466. *Farmer Riding one or other of his Husbandry Horses indiscriminately.*—Farmer charged £1. 1s. for a second horse used for riding. He admitted that he kept four horses upon his farm, and that he had ridden each of them occasionally the preceding year. The surveyor contended that he was chargeable to the duty of 10s. 6d. for one horse, and £1. 1s. for the other three. The commissioners reduced the charge to one horse at 10s. 6d.

Commissioners
wrong. Liable to
duty for 2 horses
at £1. 1s.
Schedule E.

2382. *Farmer using a Second Horse for Riding, &c.*—Party charged for a second riding horse, in respect of a young horse which he admitted having frequently used in his business and in his two-wheeled spring cart, for the purpose of quieting him. The commissioners relieved.

Commissioners
wrong.
Schedule E.

2429. *Farmer.*—Party charged £1. 1s. for a second horse used for riding, when the other required shoeing. He admitted, however that his wife rode one horse sometimes, and he another. The commissioners relieved.

Commissioners
wrong.
Schedule E.

2479. *Farmer using a Horse and also a Pony for Riding.*—Farmer who made his livelihood principally by husbandry, and who kept a riding horse and pony, charged for the former £1. 1s. and 10s. 6d. for the pony. The commissioners reduced the charge for the horse to 10s. 6d.

Commissioners
right.
Schedule E.

2410. *Farmer Riding a Husbandry Horse to Market with some of his Produce for Sale.*—Farmers charged to the duty of 10s. 6d. for a horse kept for husbandry purposes, but which they rode occasionally to market, taking some of the produce of the farm to sell and bringing groceries, &c. Exemption was claimed for the same under the 16 & 17 Vict., cap. 90, Schedule E, exemptions 2 and 8. The commissioners relieved.

Commissioners
wrong.
Schedule E.

2411. *Farmer.—Horse Ridden to attend an Audit.*—Farmer charged to the duty of 10s. 6d. in respect of one of his husbandry horses ridden, on two occasions, to attend his landlord's audit to pay his rent. The commissioners relieved.

DECISIONS.

Commissioners
wrong.
Schedule E.

2112. *Farmer, who was also a Castrator.*—Appellant claimed to pay duty as a farmer at 10s. 6d., instead of the £1. 1s. for which he was charged for a riding horse. The surveyor contended that although the appellant rented land to the amount of £56 a year, that as he gained more by his business as a castrator, he was liable to the higher duty. The commissioners reduced the charge to 10s. 6d.

Commissioners
wrong.
Sched. E. Rule 1.

2502. *Farmer.*—Farmer charged for a second riding horse at £1. 1s. He admitted that he kept four horses for his farm, and that they were all ridden occasionally; but not more than one at the same time. The commissioners reduced the charge for one horse to 10s. 6d. and discharged the other.

Commissioners
wrong.
Schedule E.
Case 2429.

2503. *Farmer.*—Charged for a second riding horse at £1. 1s., where the second horse was ridden to chapel by the farmer's mother on Sundays. The commissioners relieved.

Commissioners
wrong.
Schedule E.

2582. *Hawker.*—Licensed hawker charged for a horse to the duty of £1. 1s. in respect of one he used in his two-wheeled carriage kept for trade, but which was constructed with springs, and a splash board and cushions, leather apron, &c., so as not, the surveyor contended, to entitle it to exemption. The commissioners relieved.

Commissioners
wrong.
Schedule E.
Cases 2357 and
2425.

2396. *Horsedealer.*—Party claimed exemption for a riding horse, in respect of one of those he kept for sale, which he used in his gig, and sometimes for riding, or with the hounds. The commissioners relieved.

Commissioners
wrong.
Schedule E.
Cases 637 & 804.

2585. *Horsedealer.*—Appellant, who was assessed to the horse-dealers' duty, charged for one horse, for which he claimed exemption under the Sixth Case of Exemptions, Schedule (E.), of the 16 and 17 Vict., cap. 90, alleging that all the horses he kept were for the purpose of sale, and ridden merely for exercise or sale. The surveyor contended that his regular and frequent visits to the hunting field, and his practice of riding out whenever and wherever he pleased, rendered him liable to the charge. The commissioners relieved.

Commissioners
wrong.
Schedule E.
Cases 637, 804,
2396, 1232, and
1338.

DECISIONS.

Commissioners
wrong.
Schedule E.

2426. *Horse driven in a Gig used as a Break.*—Livery stable keeper charged £1. 1s. for a horse driven in a two-wheeled carriage, built as a gig and used as a break, but not marked with appellant's name, &c. The commissioners relieved.

Commissioners
wrong.
Schedule E.

2478. *Horse used only once.*—Auctioneer charged for one horse under Schedule (E.), used for drawing a two-wheeled carriage. The horse had been assigned to him for a debt. It had been used once by his daughter in a two-wheeled carriage. The commissioners relieved.

Commissioners
wrong.
Sched. E. Rule 1.

2423. *Husbandry Horse used in a Carriage to drive to Church.* Husbandry horse charged 10s. 6d. in consequence of being used in a two-wheeled carriage, which was kept solely for driving to church. The commissioners relieved.

Commissioners
wrong.
Schedule E.

2407. *Innkeeper Using one of Licensed Horses for Private Occasions.*—Innkeeper, who had taken out a license to let horses for hire, charged for one, which he admitted to have used for driving out his family on private occasions. The commissioners relieved.

Commissioners
right.
Schedule E.

2408. Similar. The commissioners confirmed.

Commissioners
wrong.
Schedule E.
Cases 2355, 2407,
and 2408.

2518. *Innkeeper.*—Who had taken out a license to let horses, &c., for hire, charged for two horses at £1. 1s. each, in respect of two of such horses which had been occasionally used by his wife in one of his carriages for private purposes. The commissioners relieved.

Commissioners
wrong.
Schedule E.

2485. *Police Constable.*—Superintendent of police charged for a horse at £1. 1s., used in a light spring cart to take prisoners to gaol, which he uses also as inspector of weights and measures to carry the standard weights. He contended that he was not liable, the horse and cart not being his property, but that of the county and used solely in the performance of his duties. The commissioners relieved.

Commissioners
wrong.
Schedule E.
Cases 595 & 2258.

2448. *Post Office Contractor.*—Charged for eighty horses at £1. 1s. each, used in two-wheeled carriages in the conveyance of letters to and from the General Post Office, and not otherwise. The commissioners reduced the charge to 10s. 6d. each.

2553. *Postmaster.*—Charged to the duty on a riding horse, Schedule (E.), in respect of one of the horses included in his license. It appears that he occasionally rode and drove one of

such horses (not always the same) on business, and admitted that his wife occasionally accompanied him. The commissioners relieved.

2409. *Relieving Officer*.—Claim by a farmer, who was also a relieving officer. The commissioners relieved.

2608. *Riding Master*.—Charged for three horses Schedule (E.) for which he claimed exemption under his excise license. The surveyor contended that as the three horses charged, although taken indiscriminately from the twenty licensed, were ridden by the appellant's sons and assistant in teaching the pupils to ride, they could not be considered to be let for hire so as to be exempt from the assessed taxes. The commissioners relieved.

2609. *Similar*.—The commissioners relieved.

2610. *Similar*.—The commissioners relieved.

2520. *Seedsman*.—Who occupied a few acres of land, claimed exemption for a riding horse at £1. 1s., on the ground that he made his livelihood (although not a farmer) principally from husbandry. The commissioners relieved.

2519. *Shipowner and Farmer*.—Shipowner charged for the year 1858-9, £1. 1s. for one horse, Schedule (E.) and for two horses, Schedule (F.) at 10s. 6d. each. The horse (E.) was discontinued in February 1857; but he afterwards kept two horses and two colts on a small farm in his occupation, and admitted having ridden the two horses. The commissioners discharged the two horses (F.) and increased the charge to two horses (E.) at £1. 1s. each.

2367. *Solicitor, who occupied a Farm, claimed to be Assessed at 10s. 6d. for his Riding Horse*.—Appellant, who was a solicitor, and who occupied a farm, and was the owner of three others, which he let, claimed to have the assessment on him for a riding horse at £1. 1s. reduced to 10s. 6d., on the ground of his following the occupation of a farmer, and making more by his farming than by his profession. The commissioners confirmed the assessment at £1. 1s.

2451. *Surgeon of a Militia Regiment, who kept two Riding Horses*.—Claimed exemption for one as the surgeon of a regiment of militia, and to pay for the other at 10s. 6d. only, under Rule 2 of Schedule (E.), 16 & 17 Vict., cap. 90. The commissioners relieved.

DECISIONS.

Commissioners
wrong.
Schedule E.

Commissioners
wrong.
Schedule E.

Commissioners
right.
Schedule E.
Cases 2407, 2408,
and 2498.

Commissioners
right.
Schedule E.
Commissioners
right.
Schedule E.

Commissioners
wrong.
Schedule E.

Commissioners
right.
Schedule E.
Case 2466.

Commissioners
right.
Schedule E.

Commissioners
right. Liable
to 10s. 6d. for
second horse.
Schedule E.

DECISIONS.

Commissioners
wrong.
Sched. E. Rule 1.

2415. *Tradesman giving a Ride to Persons in his Carriage kept for Business.*—Tradesman charged for a horse at £1. 1s. which he claimed to have reduced to 10s. 6d., used in a two-wheeled carriage, kept solely for the purpose of trade, but in which he admitted he had given a ride to persons from whom he had received remuneration. The commissioners relieved.

Commissioners
wrong.
Sched. E. Rule 2.

2361. *Veterinary Surgeon*—Party charged for a riding horse at £1. 1s., for which he claimed to be assessed at the reduced duty of 10s. 6d., under Rule 2, Schedule (E.), of the 16 & 17 Vict., cap. 90. The surveyor contended that the reduced duty was applicable only to any person practising "as a physician, surgeon, or apothecary," and not to a veterinary surgeon. The commissioners reduced the charge to 10s. 6d.

Commissioners
wrong.
Schedule E.

2362 *Yeomanry Cavalry.*—Appellant claimed exemption for a riding horse for the year 1854-5, as a member of a corps of yeomanry cavalry, in which he was enrolled in September, 1853. The annual muster and exercise of the whole corps did not take place between the 5th of April, 1853, and the 5th of April, 1854, but he had occasionally attended musters of a portion of the corps, for sword exercise, between these periods. The commissioners relieved.

Commissioners
wrong.
Schedule E.

2551. *Yeomanry Cavalry.*—Member of a corps of yeomanry cavalry claimed exemption from the duty on a horse for the year 1859-60. It appears that he had ridden the horse in the corps in 1857, and been allowed exemption for it in 1858-9, but that on the assembling of the corps in 1858 he was prevented by illness from attending, and had not used it in the corps between 5th of April, 1858, and the 5th of April, 1859. The commissioners relieved.

CASES UNDER SCHEDULE (F.)

HORSES USED IN TRADE OR HUSBANDRY.

2556. *Corn Dealer (Horses used in Trade and Husbandry by).* Corn dealer charged for twenty trade horses, Schedule (F.) He farms one hundred and eighty acres of land, and claimed exemption for all except two under the 16 and 17 Vict., cap. 90,

Exemption No. 7, of Schedules (E.) and (F.) He admitted that the horses were all used indiscriminately for his trade as well as for farm purposes. The surveyor contended that the party was not a *bonâ fide* farmer, as the income derived from his trade amounted to more than that derived from husbandry; and he maintained that horses used for trade were precluded from the exemption. The commissioners reduced the charge to seventeen, the number actually used.

2555. *Country Tailor (Horse otherwise used by) than for Husbandry.*—Country tailor claimed exemption for a horse, Schedule (F.), kept for cultivating seven acres of land in his occupation. The surveyor contended that as the appellant did not make his livelihood principally by husbandry, and used the horse for other purposes besides farming, that he was liable for it. The commissioners relieved.

2454. *Cowkeeper and Milkman.*—Appellant, who obtained his livelihood solely from the selling of milk the produce of his cows, and who rented nine acres, but had no tillage land, claimed exemption for a horse at 10s. 6d., used exclusively for conveying the milk from his land to his dwelling house. The commissioners relieved.

2363. *Dairyman.*—Party, who rented cows with a house and a small quantity of land, claimed to be relieved from the duty on a horse at 10s. 6d. He sells the milk, or makes it into butter or cheese, and keeps the horse for conveying the same to market, and drawing out manure and other husbandry purposes. The surveyor contended that the appellant was not entitled to relief, not being the occupier of a farm, and the horse not being used wholly in management, tillage, or cultivation of land, and maintained that he must be considered as a trader, and that the horse was liable to the duty charged. The commissioners relieved.

2554. *Dairyman (Horse used by a).*—Appellant claimed relief from the assessment on him for a horse, Schedule (F.), on the ground that the horse was used for husbandry. He kept six cows, and rented about an acre and a half of land. The surveyor contended that the party was liable, as he did not gain his livelihood principally by husbandry, and the horse was used in his business as a dairyman. The commissioners confirmed.

DECISIONS.

Commissioners
right,
Schedule F.

Commissioners
wrong,
Schedule F.

Commissioners
right,
Schedule F.
Case 2363.

Commissioners
wrong,
Schedule F.
Cases 1185, 2118,

Commissioners
right,
Schedule F.

DECISIONS.

Commissioners
wrong, appellant
being chargeable
for two horses.
Schedule F.
Cases 597, 774,
1055, 1086, 1087,
and 1096.

2625. *Farmer and Lime Burner*.—Farmer, who was also a lime burner, claimed exemption from an assessment on him for three husbandry horses, Schedule (F.), 10s. 6d., which he lets for hire to men in his employ, for drawing limestones to the lime kilns. The surveyor contended that, as the letting was not occasional and the horses were used in a distinct trade, the exemption claimed should not be allowed. The commissioners relieved.

Commissioners
wrong.
Schedule F.

2616. *Farmer using a Pony in a Pony Cart*.—Farmer charged for a pony at 10s. 6d., used in a pony cart principally in his business, but in which he admitted having on several occasions taken his children. The commissioners reduced the charge to 5s. 3d.

Commissioners
right.
Schedule F.

2479. *Farmer using Pony for Riding and also a Horse*.—Party who made his livelihood principally by husbandry, and who kept a pony for riding and also a riding horse, charged 10s. 6d. for pony. The commissioners confirmed.

Commissioners
wrong.
Schedule F.

2586. *Farm Horse Employed for Serving Mares*.—Farmer charged to the duty of 10s. 6d. for an entire horse, for which he claimed exemption, and it was kept and used on his farm. The surveyor contended that the horse was chargeable, as it was employed during the season for serving mares at his own and his father's farm. The commissioners relieved.

Commissioners
wrong.
Schedule F.
Case 2385.

2453. *Gentleman*.—Charged for two of his farm horses to the duty of 10s. 6d., under the 16 & 17 Vict., cap. 90, Schedule (F.), which are used occasionally for drawing fuel to his residence. He contended that he was not liable, as he paid the higher duty for two horses promiscuously used for his farm as well as for his carriages. The commissioners relieved.

Commissioners
right.
Schedule F.
Case 2273.

2478. *Horse not Used, but merely Exercised*.—Party charged for a horse which had been assigned to him for a debt; it was not used, but merely exercised round a field. The commissioners relieved.

Commissioners
wrong.
Schedule F.

2588. *Horse used for Hauling Peat to Market*.—Appellant, who rented half an acre of pasture and arable land, and six or seven acres of moss or peat land, claimed exemption for a horse, Schedule (F.), which is used exclusively for hauling the peat to market, contending that peat was as much husbandry produce as corn. The commissioners relieved.

2619. *Horse used in a Four-wheeled Van.*—Horse charged at £1. 1s., used in a four-wheeled van, solely for conveyance of goods in business. The commissioners confirmed.

2587. *Husbandry Horse used for Hauling Coal.*—Gentleman charged 10s. 6d., Schedule (F.), in respect of a horse kept solely for agriculture, but which is occasionally employed in hauling coal for his family's use in his own untaxable cart. The commissioners relieved.

2467. *Husbandry Horses used on a Gentleman's Farm for Drawing Fuel, omitted in the first Assessment, and the Commissioners required to charge them on Appeal.*—Gentleman of fortune charged for two ponies, Schedule (F.) He declared on appeal that he had only kept one pony for riding, and that a second was not used. The surveyor contended, that as the party had used two or more of his farm horses for carting coal and fuel, and did not gain his livelihood by husbandry, he was liable to be charged for each horse so used under Schedule (F.) and suggested, that although the husbandry horses were not included in the first assessment, the commissioners were authorised to charge them with reference to Sect. 26, 43 Geo. III., cap. 99. The commissioners relieved from the second pony, and declined to entertain the question as to the farm horses.

2385. *Husbandry Horses used in Drawing Fuel.*—Gentleman charged for two horses at 10s. 6d. each, which were kept for husbandry purposes, and never otherwise used, except occasionally in drawing fuel. The commissioners relieved.

2468 *Mules used in Hauling Coal.*—The Duke of Beaufort charged for eight mules; Schedule (F.) The duke keeps fourteen mules and eight horses for the cultivation of the land in his own occupation, and the charge was made in consequence of the mules being used in hauling coal three times a week for his grace's establishment. The mules thus employed were taken in rotation. The surveyor contended that the frequent and general use of the mules rendered the whole of them liable. The commissioners relieved.

2517. *Schoolmaster (Pony used in a Cart on Springs by a).*—Schoolmaster charged to the duty of 10s. 6d. for a pony not exceeding thirteen hands, which was used in a small cart on

DECISIONS.

Commissioners
wrong.
Schedule F.

Commissioners
wrong.
Schedule F.
Cases 2385 & 2453.

Commissioners
wrong; they
ought to have
entertained the
question respect-
ing the farm
horses.
Schedule F.
Case 2385.

Commissioners
wrong.
Schedule F.

Commissioners
wrong.
Schedule F.
Case 2385.

DECISIONS.
Commissioners
wrong.
Schedule F.

springs, in going to a market town, &c., to bring home provisions. The commissioners declined to entertain the question as to the liability of the carriage, and reduced the pony to 5s. 3d.

CASES UNDER SCHEDULE (G.)

DOGS.—CLAIM OF EXEMPTION FOR DOGS USED FOR THE CARE OF SHEEP, CATTLE, &c.

Commissioners
wrong.
52 George III.,
cap. 93.
Schedule G.

2164. *Butcher*.—Claimed exemption for a dog kept for driving sheep and cattle from market. When not so used it was kept at his father's house, where he lodged. This party had no land, and the surveyor contended that he was not entitled to relief, the dog being used for trade, and not *bonâ fide* and wholly kept and used in the care of sheep and cattle. The commissioners relieved.

Commissioners
right.
52 George III.,
cap. 93.
Schedule G.
Cases 1237, 1684,
and 1772.

2188. *Butcher*.—Claimed exemption for a Scotch sheep dog. He occupied thirty-eight acres of pasture land, and generally had from one hundred to three hundred sheep, and thirty head of cattle. The dog was used principally for driving the sheep and cattle from one pasture to another or to market. The surveyor contended that this exemption was intended to apply to farmers only. The commissioners relieved.

Commissioners
wrong.
Schedule G.

2455. *Cattle Dog*.—Appellant claimed exemption for a dog wholly kept and used in the care of mules and asses, in driving or removing the same. The commissioners relieved.

Commissioners
right.
Schedule G.
Cases 2430 & 2586.

2521. *Claim of Exemption for a Sheep Dog by a Tradesman*.—Shoemaker claimed exemption for a sheep dog, kept for the care of sheep and cows, and to keep his neighbour's animals from trespassing; he kept two or three cows and ten sheep, and occupied about eight acres of land. The surveyor contended that, as the land was enclosed and the appellant had so few cows and sheep, he was not entitled to the exemption. The commissioners relieved.

Commissioners
wrong.
Schedule G.
52 George III.,
cap. 93.

2150. *Dog Given Away*.—Party had given the dog away; but it had returned to him and was kept by him, and no proof was adduced of its having been paid for by any other person. The commissioners relieved.

2386. *Dog kept to Protect Land from Cattle.*—Appellant, who resides in Wales, claimed exemption for a dog. He occupies one field, and keeps one cow and no sheep, but states that he requires the use of the dog to protect the land from sheep and cattle belonging to neighbouring farmers. The commissioners relieved.

DECISIONS.

Commissioners
right.
Schedule G.

2487. *Dog kept by a Person who was not the Owner.*—Appellant claimed to be relieved from the charge on him at 12s. in respect of a hound at walk, which he admitted to have kept, but which did not belong to him. The surveyor contended that the party was liable unless he proved that the owner was duly assessed, which he could not do, the owner being abroad and having no effects in England. The commissioners relieved.

Commissioners
wrong.
Schedule G.

2547. *Dog not the Property of the Person charged for it.*—Appellant charged for a dog which he admitted was kept on his premises, but which did not belong to him. The surveyor contended that as the appellant had not disclosed the name of the owner of the dog he was properly charged for it. The commissioners confirmed.

Commissioners
right.

2606. *Dog not the Property of the Person charged for it.*—Superintendent of county police charged for a dog which never belonged to him, but which was the property of a prisoner whom he had conveyed to gaol. Appellant had given the dog away, and had tried to lose it several times, but it always returned to him. The commissioners relieved.

Commissioners
right.
Cases 2487 and
2547.

2213. *Farmer.*—The owner and occupier of a small farm of twenty-eight acres claimed exemption from the charge for a cur dog, alleged to be wholly kept and used in the care of his cattle consisting of six cows. The commissioners confirmed.

Commissioners
right.
52 George III.,
cap. 93.
Schedule G.

2324. *Farmer.*—Claimed relief from the charge on him for four dogs on the ground of their being kept in the care of sheep or cattle. The surveyor contended that as the dogs "were not *bond fide* and wholly kept and used in the care of sheep and cattle," being also used in working machinery for the purpose of churning, that he was not entitled to exemption. The commissioners relieved from the charge for two.

Commissioners
wrong.

2430. *Farmer (Exemption claimed by).*—Appellant, who had an enclosed farm, claimed exemption for a dog. He had only ten

DECISIONS.
Commissioners
wrong.

or twelve head of cattle and no sheep on the farm, and he kept the dog not solely for the care of cattle but for driving the crows off his corn land. The commissioners relieved.

Commissioners
right.

2431. *Greyhound*.—Appellant charged for a greyhound which he had in his possession for a short time, and appears to have used. There was some dispute as to the ownership by the appellant; but a declaration having been made by a respectable person that he bought the greyhound of the appellant, the charge was confirmed.

Commissioners
wrong.
52 George III.,
cap. 93.
Schedule G.

2165. *Labourer*.—Appellant, who was a labourer in the Royal Arsenal, at Woolwich, claimed exemption for a dog. He is occasionally employed by graziers to dress diseased sheep, and he uses the dog to drive the sheep together, and for no other purpose. The commissioners relieved.

Commissioners
right.
52 George III.,
cap. 93.
Schedule G.

2186. *Superintendent of Police*.—Claimed exemption for a bloodhound kept by him, but alleged to be the property of the county, and used for tracing sheep stealers. The commissioners confirmed.

CASES UNDER SCHEDULE (H.)

HORSE DEALERS.

Commissioners
right.
52 George III.,
cap. 93.
Schedule H.

2628. Appellant who was a railway carrier, charged as a horse dealer. It appeared on appeal that he had bought and sold for himself as well as for others, from whom he denied receiving any commission, but whom he charged a certain sum per night for the keep of the horses. The commissioners confirmed.

Commissioners
wrong.
52 George III.,
cap. 93.
Schedule H.

2457. *Buying and Selling*.—Appellant charged to the horse dealer's duty who claimed exemption on the ground of his never having made up a horse for sale; but it appeared on appeal that he made many purchases and sales of horses in the course of the year. The commissioners relieved.

2120. *Buying for a Neighbour*.—Party charged the horse dealer's duty. He resides with his father, a farmer, and assists him in the management of his farm. He never bought any horse

on his own account, but admitted attending markets and fairs to buy and sell for neighbours. He charged no commission, but was paid just what the parties pleased for his time and trouble. The commissioners relieved.

2630. *Cattle Dealer, Buying and Selling Colts*.—Cattle dealer charged as a horse dealer. He admitted that it was his practice to buy unbroken colts which he grazed and improved on his farm, and to sell them generally after keeping them for twelve months, but sometimes sooner. The commissioners relieved.

2504. *Cattle Jobber Buying and Selling Horses*.—Cattle jobber charged as a horse dealer, who admitted purchasing ponies in Scotland, and selling them to different people directly afterwards at a small profit, and also the sale of horses in a few other cases which the surveyor contended was sufficient to constitute a dealer. The commissioners relieved.

2469. *Currier*.—Charged to the horse dealer's duty. He admitted having bought and sold four horses within the year. The surveyor contended that the appellant, not being a farmer, and having admitted buying horses to improve them, with a view to sell at a profit, was clearly liable. The commissioners relieved.

2590. *Farrier Buying and Selling Horses*.—Farrier, who was a horse doctor, charged to the horse dealer's duty. He admitted buying and selling four or five in the course of the year, and that if he got a nice horse and a customer took a fancy to it, he sold it at a profit, but denied that he was a horse dealer, as he never went into the market to dispose of horses, although he looked at horses for gentlemen. The commissioners relieved.

2557. *Farmer Buying and Selling Horses*.—Farmer, who was also a carrier, charged to the horse dealer's duty. He was in the habit of buying horses for the purpose of working them on the farm and carrying on his business as a carrier, and selling them at intervals. The surveyor contended that the purchase, as admitted by the appellant, of seven horses within the year for other persons, in addition to those for his own use, together with the sale of two and exchange of one which was afterwards sold, constituted a dealer within the meaning of the Act. The commissioners relieved.

DECISIONS.

Commissioners
wrong.
52 George III.,
cap. 93.
Schedule H.
Case 1191.

Commissioners
wrong.
52 George III.,
cap. 90.
Schedule H.
Cases 1378 and
2413.

Commissioners
wrong.
Case 2457.

Commissioners
wrong.
52 George III.,
cap. 90.
Schedule H.

Commissioners
wrong.
52 George III.,
cap. 93.
Schedule H.
Case 2469.

Commissioners
wrong.
52 George III.,
cap. 93.
Schedule H.
Cases 2413 and
2456.

DECISIONS.

Commissioners
right.
52 George III.,
cap. 90.
Schedule H.
Case 2143.

2456. *Farmer attending Fairs and Buying and Selling Horses.* Party claimed to be relieved on the ground of his not selling horses until they had been in his possession for three months; but as it appeared on appeal that he attended fairs and bought and sold horses, both on his own account and for other people, the commissioners confirmed.

Commissioners
wrong.
52 George III.,
cap. 93.
Schedule H.

2121. *Farmer Buying and Selling Horses bred by him or kept as Farming Stock.*—Farmer charged for the year 1848-9 the horse dealer's duty. He occupies seven hundred acres of land, half pasture and half arable. He admitted having purchased several colts between April, 1847, and April, 1848, and sold eight blood horses between the same periods, three of which had been bought as foals by him and grazed upon his farm, and the others were either bred on his farm or purchased as colts. The commissioners relieved.

Commissioners
wrong.
52 George III.,
cap. 93.
Schedule H.
Cases 1217 and
1878.

2432. *Farmer Buying Horses out of Condition as Stock, and Selling them after keeping them on the Farm for four or five years.* Farmer charged to the horse dealer's duty. He rented about six hundred acres of land, buys horses in a low condition, and sells them afterwards as stock in good condition. He admitted selling as many as fifteen in a year, and that he had about twenty on hand, and contended that as he keeps them on the farm four or five years before selling he was not liable. The commissioners confirmed.

Commissioners
wrong.
52 George III.,
cap. 93.
Schedule H.
Case 2413.

2591. *Farmer Buying Young Horses out of Condition, and making them up for Sale.*—Farmer charged as a horse dealer, who admitted buying young horses out of condition, and making them up for fairs, &c. The surveyor contended that such buying and selling did not come within the exemption of the 59 Geo. III., cap. 13, sec. 4, inasmuch as the horses were neither bred by the appellant nor kept by him as farming stock. The commissioners relieved.

Commissioners
wrong.
52 George III.,
cap. 93.
Schedule H.
Case 2095.

2325. *Farmer and Cattle Dealer.*—Party charged as a horse dealer. He breeds horses as part of his stock, and sells them periodically. He attended a fair with seven horses, five of which he had bought to take with his own; they had not been in his possession three months. He admitted having bought ten or twelve within the year, and sold as many. The commissioners relieved.

2143. *Farmer and Cattle Dealer*.—Party charged the horse dealer's duty. He admitted having bought three horses, two of which he had sold, and that he had also sold another, which he had kept as farming stock for more than three months; he also admitted keeping ponies for breeding, which he sold when he thought proper. The surveyor contended that the buying and selling were sufficient to constitute a dealer. The commissioners confirmed.

2413. *Farmers and Graziers Buying Young Horses out of Condition and making them up for Sale*.—Father and son charged to the horse dealer's duty. Each occupied a farm of considerable extent, and carried on business as farmers and graziers. They admitted buying young horses out of condition, with the view of grazing and selling at a profit. The surveyor contended that the buying of horses not intended for the farming business, making them up and selling them at a profit, was sufficient to constitute a horse dealer. The commissioners relieved.

2488. *Farmer, who was also a Horse Breaker*.—Charged to the horse dealer's duty. He admitted selling two or three in the past year for himself, but he would not say how many he sold for other people. He stated that he had not purchased more than three or four last year for himself, and that he does not purchase for others; but admitted attending at fairs with horses for sale, and that he sold a horse in September which he bought in August. Commissioners confirmed.

2631. *Farmer Buying and Selling Hunters*.—Farmer charged as a horse dealer, who it appeared on appeal was in the practice of making up and improving young horses sent to him from a London dealer. He also buys and sells hunters after making them up, and refused to give the dates of his sales and purchases. The commissioners confirmed.

2489. *Innkeeper*.—Charged to the horse dealer's duty for the year 1857-8. In his return for 1857, a statement was made that he gave notice "that he had given up horse dealing on the 24th March, 1857." He observed that the return, although filled up under his directions, was neither made out or signed by himself, and that the year 1857 was possibly inserted by mistake instead of 1856. He held about twenty acres of pasture land, and for

DECISIONS.

Commissioners
right.
52 George III.,
cap. 93.
Schedule H.

Commissioners
wrong.
52 George III.,
cap. 93.
Schedule H.
Case 1878.

Commissioners
right.
52 George III.,
cap. 93.
Schedule H.
Cases 2095, 2120,
and 2456.

Commissioners
right.
52 George III.,
cap. 93.
Schedule H.
Cases 2413, 2456,
2488, 2557, and
2589.

DECISIONS.

Commissioners
right.
52 George III.,
cap. 93.
Schedule H.

several years had duly paid the horse dealer's duty. He had ceased to carry on the business; but he admitted that he might have bought and sold five or six horses in the last sixteen months. The commissioners relieved.

Commissioners
wrong.
52 George III.,
cap. 93.
Schedule H.
Case 2214.

2626. *Innkeeper Selling Horses for other Persons but not on his own account.*—Innkeeper, who was also a horse breaker, charged to the horse dealer's duty. He denied having bought or sold for himself although he admitted selling horses at fairs and elsewhere, but for persons only who employ him to break, from whom he receives remuneration for his time and expenses, but no commission or profit. The commissioners confirmed.

Commissioners
wrong.
52 George III.,
cap. 93.
Schedule H.
Cases 1065 and
2083.

2214. *Innkeeper and Horse Breaker.*—Claimed relief from the charge on him for the horse dealer's duty. He admitted having sold horses for gentlemen, but denied having bought to sell again. He attends Horncastle and Lincoln fairs, and stated that he might have sold as many as twenty horses between Lady-day, 1850, and Lady-day, 1851. The commissioners relieved.

Commissioners
wrong.
52 George III.,
cap. 93.
Schedule H.

2559. *Innkeeper and Farmer.*—Charged to the horse dealer's duty. He was in the practice of buying young horses in the spring, and selling them as occasions offered, sometimes within the year; and it appeared upon appeal that he had had several dealings. The commissioners relieved.

Commissioners
right.
52 George III.,
cap. 93.
Schedule H.
Cases 2082 and
2083.

2122. *Livery Stable Keeper Selling Horses on Commission.*—Livery stable keeper charged as a horse dealer. He admitted selling horses on commission. He sold no horses of his own, but only such as were entrusted to his care for sale, and he contended that he was not therefore chargeable as a horse dealer. The commissioners confirmed.

Commissioners
right.
52 George III.,
cap. 95.
Schedule H.
Cases 1065, 1191,
and 2120.

2632. *Licensed Dealer (Man employed by) to Buy and Sell for him.*—Appellant charged as a horse dealer who did not buy on his own account, but who bought and sold and attended markets and fairs to buy for licensed dealers, by whom he was remunerated. The surveyor contended that as the appellant was not the servant of the employer he was liable. The commissioners relieved.

2144. *Livery Stable Keepers taking in Horses for Sale.*—Appellants in partnership as livery stable keepers, &c., each charged the horse dealer's duty. They denied having bought or sold any horses except what were necessary for their business; but admitted

that about thirty had been sent to them for sale, and had been sold by them by private contract or by auction. The commissioners relieved.

2633. *Party whose residence is in Ireland Selling Horses in England.*—Appellant, whose residence is in Ireland, but whose practice has been for some years past to come to England to sell horses, charged as a horse dealer. He does not trade on his own account, but is the paid servant of his brother who lives in Ireland. He does not purchase horses in England, but admits that he attends all the large fairs, and that he sells nearly one thousand horses a year in England. The commissioners confirmed.

2202. *Postmaster Buying and Selling Horses.*—Appellant, who was a butcher and licensed postmaster, charged to the horse dealer's duty for 1850-1. He admitted having bought six or seven horses between the 5th of April, 1849, and the 5th of April, 1850, and would not swear that he did not buy with a view of profit; but considered that he bought only sufficient to carry on his business as a postmaster. The surveyor contended that there was a sufficient dealing to render the party liable. The commissioners relieved.

2558. *Son Assisting his Father in Buying and Selling Horses.* Appellant, (who was the son of a horse dealer) claimed relief from the horse dealer's duty on the ground that he was not in business on his own account, and that his transactions in buying and selling were for his father's benefit. He was not paid any regular salary, but received gratuities from his father for his services. He bought and sold horses at fairs without instructions as to price, when his father was not present. The commissioners confirmed.

2589. *Veterinary Surgeon Buying Horses for others, and receiving a Fee on the Purchase.*—Veterinary surgeon charged to the horse dealer's duty, who admitted having in the course of the year bought about twelve horses for gentlemen on his own judgment, for which he was paid no commission, but received a fee as a veterinary surgeon, and all his expenses attendant on the purchases; he had also bought about eight for a person who had a contract to supply the government, and was remunerated on similar terms. The surveyor contended that this was trading with a view to profit, so as to render him chargeable to the horse dealer's duty. The commissioners relieved.

DECISIONS.

Commissioners
wrong.
52 George III.,
cap. 93,
Schedule H.
Cases 1147, 2083,
and 2120.

Commissioners
wrong.
52 George III.,
cap. 93,
Schedule H.
Cases 204, 287,
and 392.

Commissioners
right.
52 George III.,
cap. 93,
Schedule H.
Cases 512, 1351,
and 1641.

Commissioners
wrong.
52 George III.,
cap. 93,
Schedule H.
Cases 1065, 1191,
2083, 2120, and
2214.

Commissioners
wrong.
52 George III.,
cap. 93,
Schedule H.
Cases 1065 and
1147.

DECISIONS.

Commissioners
right.
52 George III.,
cap. 93.
Schedule H.
Case 1641.

2629. *Veterinary Surgeon Buying and Exchanging Horses.*—Veterinary surgeon, who had bought and exchanged horses with a view to profit, charged as a horse dealer. The commissioners confirmed.

CASES UNDER SCHEDULE (K.)

ARMORIAL BEARINGS.

Commissioners
wrong.
16 & 17 Victoria,
cap. 90.
Schedule K.

2634. *Crest on Plate not that of the Owner.*—Auctioneer charged for armorial bearings, who admitted having kept and used certain articles of plate, purchased by him at sales, on which was a crest. He contended that he was not liable, as it was not his crest. The commissioners relieved.

Commissioners
wrong.
16 & 17 Victoria,
cap. 90.
Schedule K.

2522. *Seal with a Family Crest.*—Appellant charged for armorial bearings in respect of a seal with a family crest on it, the property of a deceased brother; he admitted having used it on two or three occasions. The commissioners relieved.

BOOK III.

LAND TAX.

Assessors of Land Tax—Their Appointment and Duties.

At the first general meeting of the land tax commissioners held in the respective districts for which they act, they are required to appoint two sufficient inhabitants of each parish to be assessors of land tax, at which meeting they are enjoined to read or cause to be read to the said assessors, the several rates, duties, and charges, as well as to give them instructions as to the manner they should and ought to make their assessments. Assessors neglecting their duties or refusing to serve, are liable to a penalty not exceeding forty pounds.¹ Persons, however, are not compellable to serve the office out of the city in which they reside.² When appointed they are to be apprised by the commissioners of the date when, and the place where, their certificates of assessments are to be brought in, and on the back of those certificates they are required to return the names of two honest and responsible inhabitants to be collectors of the duties charged in the said certificates.³

¹ 38 Geo. III., cap. 5, secs. 8 and 18. ² 38 Geo. III., cap. 5, sec. 45.

³ 38 Geo. III., cap. 5, sec. 8.

Collectors of Land Tax—Their Appointment and Duties.

While collectors are nominated to the office of collectors by the respective assessors, yet the appointment is really in the hands of, and is to be made by, the land tax commissioners. When the appointment takes place, the collectors receive a duplicate of the assessment, annexed to which is a warrant for collecting the duties charged.¹ They, as assessors, are not compellable to serve the office out of the city where they dwell. When appointed, they are required to give the public notice of the times appointed for hearing appeals;² to permit persons aggrieved to inspect their duplicate of assessment; to collect and pay over the duties collected to the receiver general or his deputy;³ to levy the sums assessed, if necessary, by distress;⁴ and whenever required by vestry, to deliver an account of collection and payment;⁵ collectors refusing to attend before the commissioners, or refusing to answer questions put to them by the commissioners touching their collection, are liable to a penalty of fifty pounds.⁶

Commissioners of Land Tax—Their Appointment, Qualification, and Duties.

Commissioners to execute the Land Tax Acts are appointed as follows:—At stated intervals the

¹ 38 Geo. III., cap. 5, sec. 8. ² 38 Geo. III., cap. 5, sec. 8.

³ 38 Geo. III., cap. 5, sec. 9.

⁴ 38 Geo. III., cap. 5, sec. 17.

⁵ 38 Geo. IV., cap. 32, sec. 5. ⁶ 53 Geo. III., cap. 142, sec. 7.

acting commissioners for the several districts in England and Wales convene a meeting at which to fix on certain gentlemen in their respective districts whom they think desirable to be placed in the commission. The names are then sent to the member for the county, and are included in what is called the "Land Tax Name Act," which, after it has passed both Houses of Parliament, receives in due course the Royal Assent.

No person can act as a commissioner in any English county unless such person be seised or possessed of lands, tenements, or hereditaments of the annual value of one hundred pounds of his own estate, being freehold, copyhold, or leasehold, over and above all ground rents or any other incumbrance.¹

Their duties are to appoint assessors and collectors; to sign duplicates; to commit to prison in default of payment; to determine differences between landlords and tenants as to payment for land tax; to give notice to collectors when appeals may be heard; to hear appeals, and their decision to be final; to impose fines on assessors and collectors for neglect of duty; to cause collectors detaining duties to be imprisoned; to abate assessments when lands are overcharged; to re-assess or raise the tax on persons undercharged; and to determine what land belonging to hospitals and almshouses ought to be charged. Before acting they must take the necessary oath prescribed by law; and in case of refusal or neglect they incur a penalty of £200.²

¹ 38 Geo. III., cap. 48, sec. 3.

² 38 Geo. III., cap. 5, sec. 50.

Persons and the nature of Property chargeable to the Land Tax.

The following properties are subject to land tax : Manors, messuages, lands and tenements, quarries, mines of coal, tin and lead, copper, mundie, iron, and other mines, iron mills, furnaces, and other iron works, salt springs and salt works, all alum mines and works, all parks, chaces, warrens, woods, fishings, tithes, tolls, also all fee-farm rents, and all other rents, payments, and all annuities issuing out of or payable for any lands, shall be liable to be charged to the land tax, to be levied by an equal pound rate upon all such properties and profits, in the township or parishes in which those properties and profits may be situated or arise.¹

Every assessment to the land tax is to be made upon the tenants or occupiers of the property for the time being ; and landlords, both mediate and immediate according to their respective interests, are required to allow such deductions and payments, upon receipt of the residue of the rent. In case a dispute should arise between landlord and tenant as regards the tax assessed, or paid, then the land tax commissioners are to settle the differences between the parties concerned.²

As many of the manors, messuages, lands, tenements, and tithes, &c., chargeable to the tax by an equal pound rate, are subject to rent charges, annuities, or other annual payments issuing out of the same, or to the payment of divers fee-farm rents, rents service, or other rents thereupon reserved or

¹ 38 Geo. III., cap. 5, secs. 4, 24, & 53. ² 38 Geo. III., cap. 5, secs. 17 & 18.

charged, by reason whereof the true owners and proprietors thereof do not receive to their own use the true yearly value of the same, though chargeable with a certain pound rate; it is enacted, that owners of such manors, &c., may deduct out of every fee-farm rent or other annual payment so much of the pound rate assessed upon the said lands, manors, premises, &c., as a like rate for every such fee-farm rent, or annual payment respectively, shall, by a just proportion amount to, so as such fee-farm rent, or other annual rent, do amount unto twenty shillings per annum, or more.¹

Persons Exempt from the Tax.

The following are the places and persons exempt from the land tax: Cottages or halls in the Universities of Cambridge and Oxford, the cottages of Windsor, Eton, and Westminster; all hospitals in England and Wales; the governors of the charity for the relief of clergymen's poor widows and children; masters and fellows in respect of their stipends and rents; pensions of superannuated commissioned officers, and of widows of naval officers slain in the service of the Queen, as well as pensions to the widows and children of such granted for their husband's or father's merits; the revenue of the most noble the owner of the garter; pensions payable out of the exchequer to the poor knights of Windsor; pensions granted by Charles II. to the poor clergy of the Isle of Man, and the stipends paid to Her Majesty's pages of honour.²

¹ 38 Geo. III., cap. 5, sec. 5.

² 4 William and Mary, secs. 29, 100, 101, 102, 103, and 104.

When in 1798 the legislature passed the Act 38 Geo. III., cap. 60, making the land tax perpetual, its perpetuity was made subject to redemption and purchase, and by this and other enactments the following persons are declared entitled to exercise the right of redemption:—(1) Corporations and trustees for public purposes. (2) All persons except tenants at rack rent or of crown lands. (3) Any one or more of coparceners. (4) Proprietors of lands and navigations. (5) Proprietors of shares of water-works, insurance offices. (6) Committees and curators of lunatics and idiots and guardians of infants. (7) Governors of Queen Anne's Bounty. (8) Trustees of property given for the benefit of poor clergy. (9) Patents of livings.¹

By the 42 Geo. III., cap. 116, sec. 22, it is enacted that the consideration to be given for the redemption for any such land tax as aforesaid shall be so much capital stock of public annuities, transferrable at the Bank of England, bearing interest after the rate of three pounds per cent per annum, commonly called the three pounds per centum consolidated annuities and the three pounds per centum reduced annuities, or one of them, as will yield an annuity or dividend exceeding the amount of the land tax so to be redeemed as aforesaid by one-tenth part thereof, such capital stock to be transferred to the commissioners appointed by an Act of the twenty-sixth year of the reign of His present Majesty for the reduction of the National Debt, in trust for the purposes of this Act.

¹ 42 Geo. III. cap. 116; (1) sec. 9; (2) sec. 10; (3) sec. 11; (4) sec. 12; (5) sec. 13; (6) sec. 14; (7) sec. 15; (8) sec. 16; (9) sec. 17.

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